EXHIBIT A

TIME DETAIL FOR THE FINAL COMPENSATION PERIOD

State Notice and State Audit Assistance

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	20 Nov 2024	State Notice and State Audit Assistance	Review batch of notices sent by A. Ficken (Franchise Group) to determine action steps.	0.5	\$650.00	\$325.00
Huynh Tho vo, Le	Staff	02 Dec 2024	State Notice and State Audit Assistance	Review Cincinnati notices and email team on next steps to resolve.	1.8	\$225.00	\$405.00
O'Connor, Lily	Senior	03 Dec 2024	State Notice and State Audit Assistance	Respond to Tennessee audit request sent from M. Montano (Franchise Group), including obtaining the final 12.30.2023 trial balance and preparing a net worth calculation. Perform second level review of the 2022, 2023 short	1.5	\$300.00	\$450.00
O'Connor, Lily	Senior	03 Dec 2024	State Notice and State Audit Assistance	period, and 2023 year end proforma returns requested by the auditor to ensure they agreed to the 'as filed' tax returns. Send delivery email to M. Montano to send to Tennessee auditor.	1.0	\$300.00	\$300.00
Huynh Tho vo, Le	Staff	03 Dec 2024	State Notice and State Audit Assistance	Update notice tracker for new notices received as well as action items taken on previous notices.	1.5	\$225.00	\$337.50
Huynh Tho vo, Le	Staff	05 Dec 2024	State Notice and State Audit Assistance	Call state jurisdictions to resolve notices received during November.	2.8	\$225.00	\$630.00
Huynh Tho vo, Le	Staff	06 Dec 2024	State Notice and State Audit Assistance	Update notice tracker for new notices received as well as action items taken on previous notices.	0.4	\$225.00	\$90.00
Huynh Tho vo, Le	Staff	16 Dec 2024	State Notice and State Audit Assistance	Update notice tracker for new notices received as well as action items taken on previous notices.	1.2	\$225.00	\$270.00
Winfree, Kelly	Senior Manager	06 Jan 2025	State Notice and State Audit Assistance	Review notices sent by A. Ficken (Franchise Group) and determine next steps on cashing checks and paying assessed amounts. Review Pet Supplies Plus Franchising, LLC notice	0.5	\$650.00	\$325.00
O'Connor, Lily	Senior	08 Jan 2025	State Notice and State Audit Assistance	from California and responding to A. Ficken and M. Montano on next steps.	0.5	\$300.00	\$150.00

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						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
O'Connor, Lily	Senior	08 Jan 2025	State Notice and State Audit Assistance	Review Hawaii notice and determine next steps to resolve.	0.5	\$300.00	\$150.00
Huynh Tho vo, Le	Staff	14 Jan 2025	State Notice and State Audit Assistance	Called the Indiana Department of Revenue to clarify their proposed adjustment on the December 2023 Tax return.	0.5	\$225.00	\$112.50
Huynh Tho vo, Le	Staff	14 Jan 2025	State Notice and State Audit Assistance	Called the Louisiana Department of Revenue to clarify their proposed adjustment on the December 2023 Tax return.	0.5	\$225.00	\$112.50
Huynh Tho vo, Le	Staff	14 Jan 2025	State Notice and State Audit Assistance	Updated notice tracker and 2023 overpayment carryforward summary.	0.2	\$225.00	\$45.00
Huynh Tho vo, Le	Staff	17 Jan 2025	State Notice and State Audit Assistance	Called Washington D.C. Department of Revenue to move carryforward amount to December 2024 period to resolve notice of balance due. Drafted letter to send to Washington D.C. to request the payments on file be carried forward to December 2024.	0.3	\$225.00	\$67.50
Huynh Tho vo, Le	Staff	17 Jan 2025	State Notice and State Audit Assistance	Continued drafting letter to send to Washington D.C. to request the payments on file be carried forward to December 2024.	0.5	\$225.00	\$112.50
Huynh Tho vo, Le	Staff	22 Jan 2025	State Notice and State Audit Assistance	Called the Virginia Department of Revenue to resolve tax notice.	0.8	\$225.00	\$180.00
			State Notice and State	Pulled documentation requested by Florida auditor and sent to EY by M. Montano (Franchise Group) (documentation included Federal Form 1120 tax return and Form F-1120 Florida original and amended returns for tax year 2020, trial balance mapping in excel to the tax return, and explanation for the deconsolidating process that began during the 2019 tax year). Email correspondence to M. Montano (Franchise Group) with documentation			
O'Connor, Lily	Senior	29 Jan 2025	Audit Assistance	included.	1.4	\$300.00	\$420.00
Winfree, Kelly	Senior Manager	30 Jan 2025	State Notice and State Audit Assistance	Internal discussion regarding Florida audit request for tax year 2020 for Franchise Group, Inc. (Attendees: L. O'Connor, K. Winfree)	0.2	\$650.00	\$130.00

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Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
O'Connor, Lily	Senior	30 Jan 2025	State Notice and State Audit Assistance	Internal discussion regarding Florida audit request for tax year 2020 for Franchise Group, Inc. (Attendees: L. O'Connor, K. Winfree)	0.2	\$300.00	\$60.00
O'Connor, Lily	Senior	04 Feb 2025	State Notice and State Audit Assistance	Respond to notice from Virginia related to overpayment check received from the state for the December 2023 tax year.	0.4	\$300.00	\$120.00
O'Connor, Lily	Senior	04 Feb 2025	State Notice and State Audit Assistance	Respond to K. Scholes on action items for five tax notices received.	0.3	\$300.00	\$90.00
Huynh Tho vo, Le	Staff	04 Feb 2025	State Notice and State Audit Assistance	Called North Carolina Department of Revenue to resolve Educate, Inc. notice of franchise tax due for August 2023 tax period.	1.7	\$225.00	\$382.50
Winfree, Kelly	Senior Manager	05 Feb 2025	State Notice and State Audit Assistance	Review notice emails sent by A. Ficken and K. Scholes and determine action items.	0.5	\$650.00	\$325.00
O'Connor, Lily	Senior	24 Feb 2025	State Notice and State Audit Assistance	Review Florida notice received and compared auditor proposed adjustments to final returns.	1.0	\$300.00	\$300.00
O'Connor, Lily	Senior	26 Feb 2025	State Notice and State Audit Assistance	Prepare workbook summarizing proposed Florida audit adjustments and EY calculations.	1.7	\$300.00	\$510.00
Winfree, Kelly	Senior Manager	27 Feb 2025	State Notice and State Audit Assistance	Review Florida audit assessment, calculations, and response.	1.5	\$650.00	\$975.00
Huynh Tho vo, Le	Staff	28 Feb 2025	State Notice and State Audit Assistance	Pull interest adjustment support for August 2023 tax period to resolve Kansas notice.	0.8	\$225.00	\$180.00
Winfree, Kelly	Senior Manager	28 Feb 2025	State Notice and State Audit Assistance	Review Kansas interest adjustment support.	0.5	\$650.00	\$325.00
O'Connor, Lily	Senior	04 Mar 2025	State Notice and State Audit Assistance	Email Florida 2021 and 2022 audit response (notice of intent to make audit changes) letter to E. Seeton at Franchise Group for signature.	0.2	\$300.00	\$60.00
O'Connor, Lily	Senior	04 Mar 2025	State Notice and State Audit Assistance	Email final Florida 2021 and 2022 supporting calculations for taxable income to M. Montano at Franchise Group.	0.3	\$300.00	\$90.00
Winfree, Kelly	Senior Manager	04 Mar 2025	State Notice and State Audit Assistance	Review final Florida 2021 and 2022 audit response (notice of intent to make audit changes) letter and email communications to E. Seeton and M. Montano.	0.3	\$650.00	\$195.00
Huynh Tho vo, Le	Staff	23 Apr 2025	State Notice and State Audit Assistance	Obtain copy of prior Philadelphia, Pennsylvania correspondence in response to notice.	0.3	\$225.00	\$67.50

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Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
			State Notice and State	Call New Jersey Department of Revenue to resolve			
Huynh Tho vo, Le	Staff	28 Apr 2025	Audit Assistance	notice regarding refund adjustments.	1.4	\$225.00	\$315.00
				Email communication with K. Scholes at Franchise			
				Group on action items for tax notices received for			
			State Notice and State	jurisdictions Paducah, Nebraska, Delaware, Federal,			
O'Connor, Lily	Senior	30 Apr 2025	Audit Assistance	Louisiana, New Jersey, and Missouri.	0.9	\$300.00	\$270.00
			State Notice and State				
Huynh Tho vo, Le	Staff	23 Apr 2025	Audit Assistance	Update state notice tracker.	1.8	\$225.00	\$405.00
				Total	30.4		\$9,282.50

IRS Audit Assistance

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
				Email correspondence with A. Laurence regarding IRS statute extension. Log in to Taxpayer Digital Communication System and provide signed statute extension to Internal Revenue Agent L.			
Winfree, Kelly	Senior Manager	06 Dec 2024	IRS Audit Assistance	Garrow.	0.5	\$750.00	\$375.00
Winfree, Kelly	Senior Manager	08 Jan 2025	IRS Audit Assistance	Log in to Taxpayer Digital Communication System and review message sent by Internal Revenue Agent L. Garrow.	0.2	\$750.00	\$150.00
Winfree, Kelly	Senior Manager	21 Jan 2025	IRS Audit Assistance	Review prior information document requests to prepare for thirty day letter response.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	07 Feb 2025	IRS Audit Assistance	Read guidance and requirements of 30-day letter response.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	12 Feb 2025	IRS Audit Assistance	Pull all prior responses to the Internal Revenue Service and review in advance of internal discussion.	1.0	\$750.00	\$750.00
Wagler, Derrick	Partner	14 Feb 2025	IRS Audit Assistance	Internal discussion regarding Franchise Group New Holdco, LLCs 2019 Internal Revenue Service audit and 30-day letter response. (Attendees: T. Wetherington, K. Winfree, D. Wagler, A. Hill)	0.6	\$900.00	\$540.00
Hill, Andrea	Partner	14 Feb 2025	IRS Audit Assistance	Internal discussion regarding Franchise Group New Holdco, LLCs 2019 Internal Revenue Service audit and 30-day letter response. (Attendees: T. Wetherington, K. Winfree, D. Wagler, A. Hill)	0.6	\$900.00	\$540.00
Wetherington, Trevor	Executive Director	14 Feb 2025	IRS Audit Assistance	Internal discussion regarding Franchise Group New Holdco, LLCs 2019 Internal Revenue Service audit and 30-day letter response. (Attendees: T. Wetherington, K. Winfree, D. Wagler, A. Hill)	0.6	\$875.00	\$525.00

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Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	14 Feb 2025	IRS Audit Assistance	Internal discussion regarding Franchise Group New Holdco, LLCs 2019 Internal Revenue Service audit and 30-day letter response. (Attendees: T. Wetherington, K. Winfree, D. Wagler, A. Hill)	0.6	\$750.00	\$450.00
Winfree, Kelly	Senior Manager	17 Feb 2025	IRS Audit Assistance	Internal discussion regarding refund status of August 2023 tax return and Internal Revenue Service bankruptcy procedures. (Attendees: T. Wetherington, K. Winfree, D. Wagler)	0.5	\$750.00	\$375.00
Wagler, Derrick	Partner	17 Feb 2025	IRS Audit Assistance	Internal discussion regarding refund status of August 2023 tax return and Internal Revenue Service bankruptcy procedures. (Attendees: T. Wetherington, K. Winfree, D. Wagler)	0.5	\$900.00	\$450.00
Wetherington,	Executive Director	17 Feb 2025	IRS Audit Assistance	Internal discussion regarding refund status of August 2023 tax return and Internal Revenue Service bankruptcy procedures. (Attendees: T. Wetherington, K. Winfree, D. Wagler)	0.5	\$875.00	\$437.50
Winfree, Kelly	Senior Manager	27 Feb 2025	IRS Audit Assistance	Read and review similar Section 1060 Appeals cases in preparation of drafting 30-day letter response. Prepare 30-day letter response outline	4.0	\$750.00	\$3,000.00
Winfree, Kelly	Senior Manager	28 Feb 2025	IRS Audit Assistance	and pull all supporting files and exhibits.	4.0	\$750.00	\$3,000.00
Winfree, Kelly	Senior Manager	02 Mar 2025	IRS Audit Assistance	Prepare 30 day letter response/protest to Internal Revenue Service.	2.0	\$750.00	\$1,500.00
Winfree, Kelly	Senior Manager	03 Mar 2025	IRS Audit Assistance	Continued to prepare 30 day letter response/protest to Internal Revenue Service.	4.0	\$750.00	\$3,000.00
Hill, Andrea	Partner	04 Mar 2025	IRS Audit Assistance	Initial review of 30 day letter response/protest to Internal Revenue Service.	3.0	\$1,250.00	\$3,750.00

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Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
		0414 2025	The state of the s	Continued to prepare 30 day letter response/protest to Internal Revenue	2.0	47.5 0.00	#2.250.00
Winfree, Kelly	Senior Manager	04 Mar 2025	IRS Audit Assistance	Service.	3.0	\$750.00	\$2,250.00
Huynh Tho vo, Le	Staff	05 Mar 2025	IRS Audit Assistance	Pulled citations from Casetext.	0.8	\$275.00	\$220.00
Wetherington, Trevor	Executive Director	06 Mar 2025	IRS Audit Assistance	Internal discussion regarding the 30 day letter response/protest to the Internal Revenue Service and cited case law. (Attendees: K. Winfree, T. Wetherington, A. Hill)	0.5	\$875.00	\$437.50
Hill, Andrea	Partner	06 Mar 2025	IRS Audit Assistance	Internal discussion regarding the 30 day letter response/protest to the Internal Revenue Service and cited case law. (Attendees: K. Winfree, T. Wetherington, A. Hill)	0.5	\$900.00	\$450.00
Wetherington, Trevor	Executive Director	06 Mar 2025	IRS Audit Assistance	Research on valuation issues regarding level of investigation.	1.2	\$875.00	\$1,050.00
Winfree, Kelly	Senior Manager	06 Mar 2025	IRS Audit Assistance	Internal discussion regarding the 30 day letter response/protest to the Internal Revenue Service and cited case law. (Attendees: K. Winfree, T. Wetherington, A. Hill)	0.5	\$750.00	\$375.00
Winfree, Kelly	Senior Manager	06 Mar 2025	IRS Audit Assistance	Prepare updates to 30 day letter response/protest and review case law/citations.	2.0	\$750.00	\$1,500.00
Huynh Tho vo, Le	Staff	06 Mar 2025	IRS Audit Assistance	Pulled citations from Casetext.	0.6	\$275.00	\$165.00
Hill, Andrea	Partner	10 Mar 2025	IRS Audit Assistance	Review 30 day letter response/protest to Internal Revenue Service.	2.5	\$900.00	\$2,250.00
Hill, Andrea	Partner	11 Mar 2025	IRS Audit Assistance	Continue to review 30 day letter response/protest to Internal Revenue Service.	3.0	\$900.00	\$2,700.00

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Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Executive Director	12 Mar 2025	IRS Audit Assistance	Perform research and edit 30 day letter response/protest to Internal Revenue Service.	2.5	\$875.00	\$2,187.50
Senior Manager	12 Mar 2025	IRS Audit Assistance	Update 30 day letter response/protest to Internal Revenue Service based on review from team.	2.0	\$750.00	\$1,500.00
Executive Director	13 Mar 2025	IRS Audit Assistance	Prepare edits to 30 day letter response/protest to Internal Revenue Service.	0.7	\$875.00	\$612.50
Executive Director	13 Mar 2025	IRS Audit Assistance	Internal discussion regarding edits to the 30 day letter response/protest to the Internal Revenue Service. (Attendees: K. Winfree, T. Wetherington, A. Hill)	2.0	\$875.00	\$1,750.00
Partner	13 Mar 2025	IRS Audit Assistance	Internal discussion regarding edits to the 30 day letter response/protest to the Internal Revenue Service. (Attendees: K. Winfree, T. Wetherington, A. Hill)	2.0	\$900.00	\$1,800.00
Senior Manager	13 Mar 2025	IRS Audit Assistance	Internal discussion regarding edits to the 30 day letter response/protest to the Internal Revenue Service. (Attendees: K. Winfree, T. Wetherington, A. Hill)	2.0	\$750.00	\$1,500.00
Executive Director	14 Mar 2025	IRS Audit Assistance	Review edits to 30 day letter response/protest to Internal Revenue Service.	1.5	\$875.00	\$1,312.50
Partner	14 Mar 2025	IRS Audit Assistance	Final review of edits to 30 day letter response/protest to Internal Revenue Service.	2.0	\$900.00	\$1,800.00
Senior Manager	14 Mar 2025	IRS Audit Assistance	Final updates to 30 day letter response/protest to Internal Revenue Service and upload to online portal for	4.0	\$750.00	\$3,000.00
	Executive Director Senior Manager Executive Director Executive Director Partner Senior Manager Executive Director	Executive Director 12 Mar 2025 Executive Director 13 Mar 2025 Executive Director 13 Mar 2025 Partner 13 Mar 2025 Executive Director 14 Mar 2025 Partner 14 Mar 2025	Executive Director 12 Mar 2025 IRS Audit Assistance Executive Director 13 Mar 2025 IRS Audit Assistance Executive Director 14 Mar 2025 IRS Audit Assistance Executive Director 14 Mar 2025 IRS Audit Assistance Executive Director 14 Mar 2025 IRS Audit Assistance	Executive Director 12 Mar 2025 IRS Audit Assistance Senior Manager Executive Director 13 Mar 2025 IRS Audit Assistance Executive Director 14 Mar 2025 IRS Audit Assistance Executive Director 15 Mar 2025 IRS Audit Assistance Executive Director 16 Perform research and edit 30 day letter response/protest to Internal Revenue Service. Executive Director 18 Mar 2025 IRS Audit Assistance Executive Director 19 Perpare edits to 30 day letter response/protest to the Internal Revenue Service. Executive Director 10 Internal discussion regarding edits to the 30 day letter response/protest to the Internal Revenue Service. Executive Director 10 Internal discussion regarding edits to the 30 day letter response/protest to Internal Revenue Service. Executive Director 14 Mar 2025 IRS Audit Assistance Executive Director 14 Mar 2025 IRS Audit Assistance Final review of edits to 30 day letter response/protest to Internal Revenue Service. Final updates to 30 day letter response/protest to Internal Revenue Service and upload to online portal for	Executive Director 12 Mar 2025 IRS Audit Assistance Perform research and edit 30 day letter response/protest to Internal Revenue Service. 2.5 Update 30 day letter response/protest to Internal Revenue Service based on review from team. 2.0 Prepare edits to 30 day letter response/protest to Internal Revenue Service. Internal Revenue Service based on review from team. Prepare edits to 30 day letter response/protest to Internal Revenue Service. O.7 Internal discussion regarding edits to the 30 day letter response/protest to the Internal Revenue Service. (Attendees: K. Winfree, T. Wetherington, A. Hill) 2.0 Internal discussion regarding edits to the 30 day letter response/protest to the Internal Revenue Service. (Attendees: K. Winfree, T. Wetherington, A. Hill) 2.0 Internal discussion regarding edits to the 30 day letter response/protest to the Internal Revenue Service. (Attendees: K. Winfree, T. Wetherington, A. Hill) 2.0 Internal Revenue Service. (Attendees: K. Winfree, T. Wetherington, A. Hill) 2.0 Executive Director Is Mar 2025 IRS Audit Assistance Review edits to 30 day letter response/protest to Internal Revenue Service. Is Saudit Assistance Perform research and edit 30 day letter response/protest to Internal Revenue Service of the saudit Assistance Review edits to 30 day letter response/protest to Internal Revenue Service. Is Saudit Assistance Pinal review of edits to 30 day letter response/protest to Internal Revenue Service. Internal Revenue Service of the saudit Assistance Pertor Is Mar 2025 IRS Audit Assistance Pertor Is Saudit Assistance Pertor Is Saudit Assistance Pertor Is Saudit Assistance Pertor Is Saudit Assistance Internal Revenue Service of the saudit Assist	Executive Director 12 Mar 2025 IRS Audit Assistance Service. 2.5 \$875.00 Senior Manager 12 Mar 2025 IRS Audit Assistance Executive Director 13 Mar 2025 IRS Audit Assistance Executive Director Executive Executive Executive Director Executive Director Executive Ex

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Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
				Login to Taxpayer Digital Communication and read Internal			
Winfree, Kelly	Senior Manager	17 Apr 2025	IRS Audit Assistance	Revenue Service rebuttal letter.	0.6	\$750.00	\$450.00
Winfree, Kelly	Senior Manager	25 Apr 2025	IRS Audit Assistance	Prepare change of address request letter for Franchise Group New Holdco, LLC and submit to L. Garrow at Internal Revenue Service.	0.5	\$750.00	\$375.00
, ,	8	1		Total	59.0	******	\$48,027.50

DEBT RESTUCTURING TAX ASSISTANCE

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Reviewed and updated revised models			
	_	0037 0004	Debt Restructuring	to be sent to Franchise Group and	• •		
Korbutt, Brian	Partner	03 Nov 2024	Tax Assistance	Willkie Farr.	2.8	\$1,250.00	\$3,500.00
**** 0 *** 11	0 1 16	0531 2024	Debt Restructuring	Prepare summary of net operating	0.5	#0. 7 0.00	# 45.5 0.0
Winfree, Kelly	Senior Manager	05 Nov 2024	Tax Assistance	losses for use in tax models.	0.5	\$950.00	\$475.00
			D 1 D	Internal discussion regarding debtor in			
	.	0531 0004	Debt Restructuring	possession rollup (Attendees: B.	0.2	#1 25 0 00	# 255 00
Korbutt, Brian	Partner	07 Nov 2024	Tax Assistance	Korbutt, T. Arbogast)	0.3	\$1,250.00	\$375.00
			D 1 D	Internal discussion regarding debtor in			
	D	07.31 2024	Debt Restructuring	possession rollup (Attendees: B.	0.2	#1 25 0 00	#277 OO
Arbogast, Tyler	Partner	07 Nov 2024	Tax Assistance	Korbutt, T. Arbogast)	0.3	\$1,250.00	\$375.00
		1137 2024	Debt Restructuring	Updated asset sale model for new		#0. 7 0.00	#1 22 0 00
Hsiao, Elicia	Senior Manager	11 Nov 2024	Tax Assistance	income projections.	1.4	\$950.00	\$1,330.00
				Detailed review of debtor in possession			
				credit agreement and email			
			Dip	correspondence with V. Mahmoudov			
II I W D	D	1131 2024	Debt Restructuring	and C. Gorland from Willkie Farr	1.6	#1 25 0 00	Φ2 000 00
Korbutt, Brian	Partner	11 Nov 2024	Tax Assistance	counsel.	1.6	\$1,250.00	\$2,000.00
II. DI		10.31 2024	Debt Restructuring	Continued to update asset sale model	0.2	#0.50 OO	#100 00
Hsiao, Elicia	Senior Manager	12 Nov 2024	Tax Assistance	for new income projections.	0.2	\$950.00	\$190.00
IZ 1 W D 1	D	10.31 2024	Debt Restructuring	Analysis of potential cancellation of	0.7	#1 25 0 00	Φ0 7 7.00
Korbutt, Brian	Partner	12 Nov 2024	Tax Assistance	debt and attribute reduction modelling.	0.7	\$1,250.00	\$875.00
				Internal discussion around Internal			
				Revenue Service excise tax notices and			
			D 1 (D)	American Freight liquidation scenarios			
K 1 " D '	D 4	21 N 2024	Debt Restructuring	(Attendees: B. Korbutt, K. Gatt, K.	0.7	#1 250 OO	Φ0 7 7.00
Korbutt, Brian	Partner	21 Nov 2024	Tax Assistance	Winfree)	0.7	\$1,250.00	\$875.00
				Internal discussion around Internal			
				Revenue Service excise tax notices and			
			Daht Dagt	American Freight liquidation scenarios			
Cott Vatio	Conjon Managan	21 Nov 2024	Debt Restructuring Tax Assistance	(Attendees: B. Korbutt, K. Gatt, K.	0.7	\$950.00	\$665.00
Gatt, Katie	Senior Manager	21 Nov 2024	1 ax Assistance	Winfree)	0./	\$930.00	\$665.00
				Internal discussion around Internal			
			Debt Restructuring	Revenue Service excise tax notices and			
Winfree, Kelly	Senior Manager	21 Nov 2024	Tax Assistance	American Freight liquidation scenarios	0.7	\$950.00	\$665.00

		-	.	5		Hourly	
Name	Rank	Date	Project Category	Description (A)	Hours	Rate	Fee
				(Attendees: B. Korbutt, K. Gatt, K.			
				Winfree)			
			Debt Restructuring	Prepare administrative items including			
Escobedo, Mary	Senior	22 Nov 2024	Tax Assistance	pricing plan and code request.	2.0	\$600.00	\$1,200.00
				Email correspondence with V.			
				Mahmoudov and C. Gorland from			
			Debt Restructuring	Willkie Farr counsel on restructuring			
Korbutt, Brian	Partner	25 Nov 2024	Tax Assistance	scenarios.	0.4	\$1,250.00	\$500.00
				Internal discussion regarding 1.1502-			
				11(c), -28, -36 and corporate alternative			
				minimum tax issues for multiple debtor			
				cancellation of debt events and one			
				debtor's stock being treated as			
				worthless under Internal Revenue Code			
			D. I. D.	Section 165(g)/1.1502-80(c)			
	D	2631 2024	Debt Restructuring	(Attendees: B. Korbutt, H. Tucker, A.	1.0	Φ1 25 0 00	#1 2 50 00
Tucker, Howard	Partner	26 Nov 2024	Tax Assistance	Dubroff)	1.0	\$1,250.00	\$1,250.00
				Internal discussion regarding 1.1502-			
				11(c), -28, -36 and corporate alternative			
				minimum tax issues for multiple debtor cancellation of debt events and one			
				debtor's stock being treated as			
				worthless under Internal Revenue Code			
				Section 165(g)/1.1502-80(c)			
			Debt Restructuring	(Attendees: B. Korbutt, H. Tucker, A.			
Korbutt, Brian	Partner	26 Nov 2024	Tax Assistance	Dubroff)	1.0	\$1,250.00	\$1,250.00
	2 44 11101	201.0, 2021	1 1 12515441100	Internal discussion regarding 1.1502-		\$1,200.00	\$ 1,200.00
				11(c), -28, -36 and corporate alternative			
				minimum tax issues for multiple debtor			
				cancellation of debt events and one			
				debtor's stock being treated as			
				worthless under Internal Revenue Code			
				Section 165(g)/1.1502-80(c)			
			Debt Restructuring	(Attendees: B. Korbutt, H. Tucker, A.			
Dubroff, Andy	Executive Director	26 Nov 2024	Tax Assistance	Dubroff)	1.0	\$1,150.00	\$1,150.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ivaine	Kank	Date	110ject Category	Internal discussion around Conn's bankruptcy and impact to 2024 federal	Hours	Kate	ree
				and state tax profile (Attendees: B.			
D.I.I. D	D .	26 N 2024	Debt Restructuring	Korbutt, D. Bakke, K. Winfree, D.	0.5	#1 250 00	Φ <27 .00
Bakke, Don	Partner	26 Nov 2024	Tax Assistance	Wagler) Internal discussion around Conn's	0.5	\$1,250.00	\$625.00
				bankruptcy and impact to 2024 federal			
			D 14 D 4 4- '	and state tax profile (Attendees: B.			
Winfree, Kelly	Senior Manager	26 Nov 2024	Debt Restructuring Tax Assistance	Korbutt, D. Bakke, K. Winfree, D. Wagler)	0.5	\$950.00	\$475.00
				Internal discussion around Conn's		470000	4 1,010
				bankruptcy and impact to 2024 federal			
			Debt Restructuring	and state tax profile (Attendees: B. Korbutt, D. Bakke, K. Winfree, D.			
Korbutt, Brian	Partner	26 Nov 2024	Tax Assistance	Wagler)	0.5	\$1,250.00	\$625.00
				Internal discussion around Conn's			
				bankruptcy and impact to 2024 federal and state tax profile (Attendees: B.			
			Debt Restructuring	Korbutt, D. Bakke, K. Winfree, D.			
Wagler, Derrick	Partner	26 Nov 2024	Tax Assistance	Wagler)	0.5	\$1,250.00	\$625.00
				Internal discussion around state tax implications of potential restructuring			
				transaction and updated 2024 tax			
C # W C	C ' M	26 N - 2024	Debt Restructuring	projections (Attendees: B. Korbutt, K.	0.7	£050.00	Φ <i>CCE</i> 00
Gatt, Katie	Senior Manager	26 Nov 2024	Tax Assistance	Winfree, K. Gatt) Internal discussion around state tax	0.7	\$950.00	\$665.00
				implications of potential restructuring			
			D.L.D.	transaction and updated 2024 tax			
Winfree, Kelly	Senior Manager	26 Nov 2024	Debt Restructuring Tax Assistance	projections (Attendees: B. Korbutt, K. Winfree, K. Gatt)	0.7	\$950.00	\$665.00
winnee, Keny	Semoi wanagei	2011012024	Tux Assistance	Internal discussion around state tax	0.7	Ψ/30.00	Ψ003.00
				implications of potential restructuring			
			Debt Restructuring	transaction and updated 2024 tax projections (Attendees: B. Korbutt, K.			
Korbutt, Brian	Partner	26 Nov 2024	Tax Assistance	Winfree, K. Gatt)	0.7	\$1,250.00	\$875.00
,			Debt Restructuring	,			
Korbutt, Brian	Partner	02 Dec 2024	Tax Assistance	Prepare updates to tax model.	0.8	\$1,250.00	\$1,000.00

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
			Debt Restructuring	Internal discussion around Conn's bankruptcy and impact to 2024 federal and state tax profile (Attendees: B. Korbutt, D. Bakke, K. Winfree, D.			
Bakke, Don	Partner	03 Dec 2024	Tax Assistance	Wagler)	0.5	\$1,250.00	\$625.00
Wagler, Derrick	Partner	03 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around Conn's bankruptcy and impact to 2024 federal and state tax profile (Attendees: B. Korbutt, D. Bakke, K. Winfree, D. Wagler)	0.5	\$1,250.00	\$625.00
Korbutt, Brian	Partner	03 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around Conn's bankruptcy and impact to 2024 federal and state tax profile (Attendees: B. Korbutt, D. Bakke, K. Winfree, D. Wagler)	0.5	\$1,250.00	\$625.00
Winfree, Kelly	Senior Manager	03 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around Conn's bankruptcy and impact to 2024 federal and state tax profile (Attendees: B. Korbutt, D. Bakke, K. Winfree, D. Wagler)	0.5	\$950.00	\$475.00
winnee, Keny	Schiol Manager	03 Dec 2024	Debt Restructuring	Review client projections and update	0.5	\$750.00	φ+/3.00
Korbutt, Brian	Partner	03 Dec 2024	Tax Assistance	tax model.	1.4	\$1,250.00	\$1,750.00
Gatt, Katie	Senior Manager	04 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction (Attendees: B. Korbutt, K. Gatt, K. Winfree, L. O'Connor)	0.8	\$950.00	\$760.00
Korbutt, Brian	Partner	04 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction (Attendees: B. Korbutt, K. Gatt, K. Winfree, L. O'Connor)	0.8	\$1,250.00	\$1,000.00
,			Debt Restructuring	Internal discussion around state income tax considerations and modelling for potential restructuring transaction (Attendees: B. Korbutt, K. Gatt, K.			
Winfree, Kelly	Senior Manager	04 Dec 2024	Tax Assistance	Winfree, L. O'Connor)	0.8	\$950.00	\$760.00

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Internal discussion around state income			
				tax considerations and modelling for			
				potential restructuring transaction			
			Debt Restructuring	(Attendees: B. Korbutt, K. Gatt, K.			
O'Connor, Lily	Senior	04 Dec 2024	Tax Assistance	Winfree, L. O'Connor)	0.8	\$600.00	\$480.00
				Prepare state income tax calculations			
				for the various restructuring scenarios,			
			Debt Restructuring	including 163(j) and net operating loss			
O'Connor, Lily	Senior	04 Dec 2024	Tax Assistance	carryforward implications.	1.2	\$600.00	\$720.00
				Call with V. Mahmoudov and C.			
				Gorland at Willkie Farr and G. Silber at			
				Paul Hastings tax counsel to discuss			
				status of bankruptcy and updates to tax			
			Debt Restructuring	modelling scenarios (Attendees: B.			
Korbutt, Brian	Partner	05 Dec 2024	Tax Assistance	Korbutt, K. Winfree)	0.4	\$1,250.00	\$500.00
				Call with V. Mahmoudov and C.			
				Gorland at Willkie Farr and G. Silber at			
				Paul Hastings tax counsel to discuss			
				status of bankruptcy and updates to tax			
			Debt Restructuring	modelling scenarios (Attendees: B.		#0. = 0.00	
Winfree, Kelly	Senior Manager	05 Dec 2024	Tax Assistance	Korbutt, K. Winfree)	0.4	\$950.00	\$380.00
				Prepare state income tax calculations			
			D 1 D	for the various restructuring scenarios,			
	g :	0.5 D 2024	Debt Restructuring	including 163(j) and net operating loss	2.2	Φ.600.00	#1 0 2 0 00
O'Connor, Lily	Senior	05 Dec 2024	Tax Assistance	carryforward implications.	3.2	\$600.00	\$1,920.00
				Response and discussion with K.			
			D 1 (D)	Scholes (Franchise Group) regarding			
W' C IZ II-	C · M	06 D 2024	Debt Restructuring	tax receivable balance to assist with	0.2	0050.00	# 2 05.00
Winfree, Kelly	Senior Manager	06 Dec 2024	Tax Assistance	response to bankruptcy request.	0.3	\$950.00	\$285.00
				Prepare state income tax calculations			
			D 14 D	for the various restructuring scenarios,	1		
OIC L'I	g .	06 D 2024	Debt Restructuring	including 163(j) and net operating loss	5.2	0,000,00	¢2 100 00
O'Connor, Lily	Senior	06 Dec 2024	Tax Assistance	carryforward implications.	5.3	\$600.00	\$3,180.00
			D 1 (D)	Update tax model to show the			
II. El.	G · M	00 D 2024	Debt Restructuring	American Freight liquidation occurring	1.2	0050.00	ф1 225 00
Hsiao, Elicia	Senior Manager	09 Dec 2024	Tax Assistance	in 2024 vs 2025	1.3	\$950.00	\$1,235.00

N.T.	D 1	D.	D	5		Hourly	T.
Name	Rank	Date	Project Category	Description Review restructuring scenarios and	Hours	Rate	Fee
			Debt Restructuring	prepare updates to tax model for new			
Korbutt, Brian	Partner	10 Dec 2024	Tax Assistance	forecasts.	1.1	\$1,250.00	\$1,375.00
Koroutt, Brian	r aruici	10 Dec 2024	Tax Assistance	Update tax model to show the	1.1	\$1,230.00	\$1,373.00
			Debt Restructuring	American Freight liquidation occurring			
Hsiao, Elicia	Senior Manager	10 Dec 2024	Tax Assistance	in 2024 vs 2025	1.3	\$950.00	\$1,235.00
Tisiao, Elicia	Schol Manager	10 Dec 2024	Tax Assistance	Email correspondence with E. Seeton	1.3	\$930.00	\$1,233.00
				(Franchise Group) on American Freight			
			Debt Restructuring	bankruptcy status and implications on			
Wagler, Derrick	Partner	11 Dec 2024	Tax Assistance	Educate, Inc. state cash tax.	0.5	\$1,250.00	\$625.00
wagier, Berriek	1 dittiei	11 Dec 2024	Tax 7 Issistance	Prepare state income tax calculations	0.5	ψ1,230.00	ψ023.00
				for the various restructuring scenarios,			
			Debt Restructuring	including 163(j) and net operating loss			
O'Connor, Lily	Senior	11 Dec 2024	Tax Assistance	carryforward implications.	1.8	\$600.00	\$1,080.00
o comor, Eny	Semoi	11 Dec 2021	Tun Tibbibiance	Internal discussion around state income	1.0	ψοσο.σσ	ψ1,000.00
				tax considerations and modelling for			
				potential restructuring transaction,			
				including American Freight liquidation			
				scenarios. (Attendees: B. Korbutt, K.			
			Debt Restructuring	Gatt, K. Winfree, L. O'Connor, E.			
O'Connor, Lily	Senior	12 Dec 2024	Tax Assistance	Hsiao)	1.0	\$600.00	\$600.00
				Internal discussion around state income		·	·
				tax considerations and modelling for			
				potential restructuring transaction,			
				including American Freight liquidation			
				scenarios. (Attendees: B. Korbutt, K.			
			Debt Restructuring	Gatt, K. Winfree, L. O'Connor, E.			
Gatt, Katie	Senior Manager	12 Dec 2024	Tax Assistance	Hsiao)	1.0	\$950.00	\$950.00
				Internal discussion around state income			
				tax considerations and modelling for			
				potential restructuring transaction,			
				including American Freight liquidation			
				scenarios. (Attendees: B. Korbutt, K.			
			Debt Restructuring	Gatt, K. Winfree, L. O'Connor, E.			
Korbutt, Brian	Partner	12 Dec 2024	Tax Assistance	Hsiao)	1.0	\$1,250.00	\$1,250.00

Nome	Doule	Data	Duoingt Catagory	Description	Полия	Hourly	Eac
Name	Rank	Date	Project Category	Description Internal discussion around state income	Hours	Rate	Fee
				tax considerations and modelling for			
				potential restructuring transaction,			
				including American Freight liquidation			
				scenarios. (Attendees: B. Korbutt, K.			
			Debt Restructuring	Gatt, K. Winfree, L. O'Connor, E.			
Winfree, Kelly	Senior Manager	12 Dec 2024	Tax Assistance	Hsiao)	1.0	\$950.00	\$950.00
				Internal discussion around state income			
				tax considerations and modelling for			
				potential restructuring transaction,			ļ
				including American Freight liquidation			
			D 1 D	scenarios. (Attendees: B. Korbutt, K.			
II , E1, ,	C · M	12.D 2024	Debt Restructuring	Gatt, K. Winfree, L. O'Connor, E.	1.0	¢050.00	¢050.00
Hsiao, Elicia	Senior Manager	12 Dec 2024	Tax Assistance	Hsiao) Update tax model to show the	1.0	\$950.00	\$950.00
			Debt Restructuring	American Freight liquidation occurring			
Hsiao, Elicia	Senior Manager	13 Dec 2024	Tax Assistance	in 2024 vs 2025	0.8	\$950.00	\$760.00
Tisiao, Effeta	Semoi Manager	13 Dec 2021	Debt Restructuring	Review latest asset sale and attribute	0.0	Ψ,50.00	Ψ700.00
Korbutt, Brian	Partner	16 Dec 2024	Tax Assistance	reduction tax models.	1.2	\$1,250.00	\$1,500.00
,				Internal discussion around state income		. ,	. ,
				tax considerations and modelling for			
				potential restructuring transaction,			
				including American Freight liquidation			
			Debt Restructuring	scenarios. (Attendees: K. Winfree, L.			
Winfree, Kelly	Senior Manager	16 Dec 2024	Tax Assistance	O'Connor)	0.5	\$950.00	\$475.00
				Internal discussion around state income			
				tax considerations and modelling for			
				potential restructuring transaction, including American Freight liquidation			
			Debt Restructuring	scenarios. (Attendees: K. Winfree, L.			
O'Connor, Lily	Senior	16 Dec 2024	Tax Assistance	O'Connor)	0.5	\$600.00	\$300.00
C Comion, Diny	Semoi	10 Dec 2024	1 421 1 10010141100	Update tax model to show the	0.5	φοσο.σσ	ψ500.00
			Debt Restructuring	American Freight liquidation occurring			
Hsiao, Elicia	Senior Manager	16 Dec 2024	Tax Assistance	in 2024 vs 2025	0.3	\$950.00	\$285.00
				Internal discussion around 2L lender			
				request for Pet Supplies Plus, The			
			Debt Restructuring	Vitamin Shoppe, and Buddy's			
Korbutt, Brian	Partner	17 Dec 2024	Tax Assistance	Furnishings asset information	0.5	\$1,250.00	\$625.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
1 (6411)		2	110jete outogory	(Attendees: B. Korbutt, K. Winfree, L.	110015	11000	100
				O'Connor)			
				Internal discussion around 2L lender			
				request for Pet Supplies Plus, The			
				Vitamin Shoppe, and Buddy's			
				Furnishings asset information			
			Debt Restructuring	(Attendees: B. Korbutt, K. Winfree, L.			
Winfree, Kelly	Senior Manager	17 Dec 2024	Tax Assistance	O'Connor)	0.5	\$950.00	\$475.00
				Internal discussion around 2L lender			
				request for Pet Supplies Plus, The			
				Vitamin Shoppe, and Buddy's			
				Furnishings asset information			
			Debt Restructuring	(Attendees: B. Korbutt, K. Winfree, L.			
O'Connor, Lily	Senior	17 Dec 2024	Tax Assistance	O'Connor)	0.5	\$600.00	\$300.00
				Update tax model to show the			
			Debt Restructuring	American Freight liquidation occurring			
Hsiao, Elicia	Senior Manager	17 Dec 2024	Tax Assistance	in 2024 vs 2025	0.5	\$950.00	\$475.00
Ź			Debt Restructuring	Preparation of non-reliance letter and			
Hsiao, Elicia	Senior Manager	17 Dec 2024	Tax Assistance	consent letter.	0.5	\$950.00	\$475.00
				Internal discussion around state income			
				tax considerations and modelling for			
				potential restructuring transaction			
			Debt Restructuring	(Attendees: B. Korbutt, K. Gatt, K.			
Korbutt, Brian	Partner	18 Dec 2024	Tax Assistance	Winfree, L. O'Connor, E. Hsiao)	1.0	\$1,250.00	\$1,250.00
				Internal discussion around state income			
				tax considerations and modelling for			
				potential restructuring transaction			
			Debt Restructuring	(Attendees: B. Korbutt, K. Gatt, K.			
Gatt, Katie	Senior Manager	18 Dec 2024	Tax Assistance	Winfree, L. O'Connor, E. Hsiao)	1.0	\$950.00	\$950.00
				Internal discussion around state income			
				tax considerations and modelling for			
				potential restructuring transaction			
			Debt Restructuring	(Attendees: B. Korbutt, K. Gatt, K.			
Winfree, Kelly	Senior Manager	18 Dec 2024	Tax Assistance	Winfree, L. O'Connor, E. Hsiao)	1.0	\$950.00	\$950.00

NI	D 1	D. (D • 4.C.4	D		Hourly	T.
Name	Rank	Date	Project Category	Description Internal discussion around state income	Hours	Rate	Fee
				tax considerations and modelling for potential restructuring transaction			
			Debt Restructuring	(Attendees: B. Korbutt, K. Gatt, K.			
O'Connor, Lily	Senior	18 Dec 2024	Tax Assistance	Winfree, L. O'Connor, E. Hsiao)	1.0	\$600.00	\$600.00
O Connor, Lify	Semor	18 Dec 2024	Tax Assistance	Internal discussion around state income	1.0	\$600.00	\$000.00
				tax considerations and modelling for			
				potential restructuring transaction			
			Debt Restructuring	(Attendees: B. Korbutt, K. Gatt, K.			
Hsiao, Elicia	Senior Manager	18 Dec 2024	Tax Assistance	Winfree, L. O'Connor, E. Hsiao)	1.0	\$950.00	\$950.00
nsiao, Elicia	Senior Manager	18 Dec 2024	Tax Assistance	Update tax model to show the	1.0	\$930.00	\$930.00
			Debt Restructuring				
Hsiao, Elicia	Canian Managan	18 Dec 2024	Tax Assistance	American Freight liquidation occurring in 2024 vs 2025	0.3	\$950.00	\$285.00
HSiao, Elicia	Senior Manager	18 Dec 2024			0.3	\$930.00	\$283.00
V-deet Dei-	D	19 Dec 2024	Debt Restructuring Tax Assistance	Review updates to latest tax model in	1.3	¢1 250 00	¢1 (25 00
Korbutt, Brian	Partner	19 Dec 2024	Tax Assistance	light of latest projections.	1.3	\$1,250.00	\$1,625.00
			D 1 (D) ()	Update state tax model for low value			
NV. C IZ 11	C · M	10 D 2024	Debt Restructuring	valuation scenario in response to	0.5	#050 00	Φ4 7 5.00
Winfree, Kelly	Senior Manager	19 Dec 2024	Tax Assistance	question from 2L lender group	0.5	\$950.00	\$475.00
				Internal discussion around 2L lender			
			D 1 (D)	request for PSP, VSI, and Buddy's			
IZ 1 ··· D ·	T	20 D 2024	Debt Restructuring	asset information (Attendees: B.	0.2	Ф1 25 0 00	#277 00
Korbutt, Brian	Partner	20 Dec 2024	Tax Assistance	Korbutt, K. Winfree, E. Hsiao	0.3	\$1,250.00	\$375.00
				Internal discussion around 2L lender			
			D 1 - D	request for PSP, VSI, and Buddy's			
W. C. W. H.	G : 16	20 D 2024	Debt Restructuring	asset information (Attendees: B.	0.2	#0.50 00	# 2 0 5 00
Winfree, Kelly	Senior Manager	20 Dec 2024	Tax Assistance	Korbutt, K. Winfree, E. Hsiao)	0.3	\$950.00	\$285.00
				Internal discussion around 2L lender			
			D 1 - D	request for PSP, VSI, and Buddy's			
			Debt Restructuring	asset information (Attendees: B.		#0. = 0.00	** • • • • •
Hsiao, Elicia	Senior Manager	20 Dec 2024	Tax Assistance	Korbutt, K. Winfree, E. Hsiao)	0.3	\$950.00	\$285.00
TT 1 PULL		20 5 202 :	Debt Restructuring	Preparation of non-reliance letter and		405005	4 0-
Hsiao, Elicia	Senior Manager	20 Dec 2024	Tax Assistance	consent letter.	0.5	\$950.00	\$475.00
				Email correspondence with A.			
			Debt Restructuring	Kaminsky (Franchise Group) on		* • • • • • • • • • • • • • • • • • • •	***
Hsiao, Elicia	Senior Manager	20 Dec 2024	Tax Assistance	diligence item from the creditors.	0.3	\$950.00	\$285.00
			Debt Restructuring	Email correspondence with V.			
Korbutt, Brian	Partner	27 Dec 2024	Tax Assistance	Mahmoudov and B. Feldman at Willkie	0.5	\$1,250.00	\$625.00

		-				Hourly	-
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Farr tax counsel on updated			
				restructuring scenarios.			
			Debt Restructuring				
Korbutt, Brian	Partner	02 Jan 2025	Tax Assistance	Update tax model.	0.6	\$1,250.00	\$750.00
				Updated asset sale model for the new			
			Debt Restructuring	assumptions provided from legal			
Hsiao, Elicia	Senior Manager	02 Jan 2025	Tax Assistance	counsel.	1.0	\$950.00	\$950.00
				Updates to asset sale model for latest			
			Debt Restructuring	scenario and review bankruptcy			
Korbutt, Brian	Partner	02 Jan 2025	Tax Assistance	documents.	2.6	\$1,250.00	\$3,250.00
				Updated asset sale model for the new			
			Debt Restructuring	assumptions and Franchise Group			
Hsiao, Elicia	Senior Manager	02 Jan 2025	Tax Assistance	worthless stock deduction.	4.3	\$950.00	\$4,085.00
				Call with G. Silber and K. Bagdasar at			
				Paul Hastings LLP and V.			
				Mahmoudov, B. Feldman, and C.			
				Gorland at Willkie Farr LLP to discuss			
				the new assumptions for value and			
			Debt Restructuring	internal regroup (Attendees: H. Tucker,			
Korbutt, Brian	Partner	03 Jan 2025	Tax Assistance	B. Korbutt, E. Hsiao)	1.1	\$1,250.00	\$1,375.00
			Debt Restructuring	Updated asset sale model for the			
Hsiao, Elicia	Senior Manager	03 Jan 2025	Tax Assistance	depreciation recapture amount.	1.3	\$950.00	\$1,235.00
				Call with G. Silber and K. Bagdasar at			
				Paul Hastings LLP and V.			
				Mahmoudov, B. Feldman, and C.			
				Gorland at Willkie Farr LLP to discuss			
				the new assumptions for value and			
			Debt Restructuring	internal regroup (Attendees: H. Tucker,			
Hsiao, Elicia	Senior Manager	03 Jan 2025	Tax Assistance	B. Korbutt, E. Hsiao)	1.1	\$950.00	\$1,045.00
				Call with G. Silber and K. Bagdasar at			
				Paul Hastings LLP and V.			
				Mahmoudov, B. Feldman, and C.			
				Gorland at Willkie Farr LLP to discuss			
				the new assumptions for value and			
			Debt Restructuring	internal regroup (Attendees: H. Tucker,			
Tucker, Howard	Partner	03 Jan 2025	Tax Assistance	B. Korbutt, E. Hsiao)	1.1	\$1,250.00	\$1,375.00

		-	5.4	5		Hourly	-
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Internal call to discuss Treasury			
			D 14 D 4 4 '	Regulation Section 1.1502-11(c)			
Deshaue CC Austra	Executive Director	06 Jan 2025	Debt Restructuring Tax Assistance	circular basis rules. (A. Dubroff, B.	1.0	\$1,150.00	¢1 150 00
Dubroff, Andy	Executive Director	06 Jan 2023	Tax Assistance	Korbutt, H. Tucker, E. Hsiao) Maintaining EY Interact, engagement	1.0	\$1,130.00	\$1,150.00
				letter repository, and completing			
			Debt Restructuring	quality requirements for the bankruptcy			
Escobedo, Mary	Senior	06 Jan 2025	Tax Assistance	tax project.	1.0	\$600.00	\$600.00
Escoredo, Mary	Semoi	00 Jan 2023	Tax Assistance	Internal call to discuss Treasury	1.0	\$000.00	\$000.00
				Regulation Section 1.1502-11(c)			
			Debt Restructuring	circular basis rules. (A. Dubroff, B.			
Tucker, Howard	Partner	06 Jan 2025	Tax Assistance	Korbutt, H. Tucker, E. Hsiao)	1.0	\$1,250.00	\$1,250.00
Tuester, Tre ward	Turner	00 7411 2023	Tun Tibbibiane	Internal call to discuss Treasury	1.0	\$1,250.00	ψ1,230.00
				Regulation Section 1.1502-11(c)			
			Debt Restructuring	circular basis rules. (A. Dubroff, B.			
Korbutt, Brian	Partner	06 Jan 2025	Tax Assistance	Korbutt, H. Tucker, E. Hsiao)	1.0	\$1,250.00	\$1,250.00
,				Internal call to discuss Treasury		. ,	. ,
				Regulation Section 1.1502-11(c)			
			Debt Restructuring	circular basis rules. (A. Dubroff, B.			
Hsiao, Elicia	Senior Manager	06 Jan 2025	Tax Assistance	Korbutt, H. Tucker, E. Hsiao)	1.0	\$950.00	\$950.00
				Internal discussion around potential			
				Section 1231 implications from various			
				sale scenarios. (Attendees: B. Korbutt,			
			Debt Restructuring	K. Winfree, E. Hsiao, A. Sargent			
Sargent, Amy	Executive Director	07 Jan 2025	Tax Assistance	(attended for 30 minutes))	0.5	\$1,150.00	\$575.00
				Internal discussion around potential			
				Section 1231 implications from various			
	_		Debt Restructuring	sale scenarios. (Attendees: B. Korbutt,			
Korbutt, Brian	Partner	07 Jan 2025	Tax Assistance	K. Winfree, E. Hsiao, A. Sargent)	0.8	\$1,250.00	\$1,000.00
W 1 " D '	D ·	07.1 2025	Debt Restructuring	Updates to asset sale scenario model	1.5	#1 25 0 00	A1 077 00
Korbutt, Brian	Partner	07 Jan 2025	Tax Assistance	for latest information and assumptions.	1.5	\$1,250.00	\$1,875.00
				Internal discussion around potential			
			D-14 D-4	Section 1231 implications from various			
Winfree, Kelly	Senior Manager	07 Jan 2025	Debt Restructuring Tax Assistance	sale scenarios. (Attendees: B. Korbutt, K. Winfree, E. Hsiao, A. Sargent)	0.8	\$950.00	\$760.00
winifee, Keny	Semor Manager	0 / Jan 2023			0.8	\$930.00	\$700.00
		07 1 202 -	Debt Restructuring	Internal discussion around potential	0.0	0.50.00	#
Hsiao, Elicia	Senior Manager	07 Jan 2025	Tax Assistance	Section 1231 implications from various	0.8	\$950.00	\$760.00

% T	ъ. 1	D. /	D • 4.C.4	D	11	Hourly	IF.
Name	Rank	Date	Project Category	Description sale scenarios. (Attendees: B. Korbutt,	Hours	Rate	Fee
				K. Winfree, E. Hsiao, A. Sargent)			
				· · · · · · · · · · · · · · · · · · ·			
TT ' F3' '	G : 16	05.1 0005	Debt Restructuring	Continue to refine asset sale model for	0.1	#0. 5 0.00	#1 007 00
Hsiao, Elicia	Senior Manager	07 Jan 2025	Tax Assistance	the circular basis rules and new facts.	2.1	\$950.00	\$1,995.00
	_		Debt Restructuring			*** ** * * * * * * * 	4.5 00.00
Korbutt, Brian	Partner	08 Jan 2025	Tax Assistance	Review latest tax model.	0.4	\$1,250.00	\$500.00
				Internal discussion around 2L lender			
T. 1 D.1	D	00.1.0005	Debt Restructuring	request list. (Attendees: B. Korbutt, K.	0.5	#1 25 0 00	# 62.7 0.0
Korbutt, Brian	Partner	09 Jan 2025	Tax Assistance	Winfree, L. O'Connor, E. Hsiao)	0.5	\$1,250.00	\$625.00
	_		Debt Restructuring	Detail review of latest model, including		*** ** * * * * * * * 	
Korbutt, Brian	Partner	09 Jan 2025	Tax Assistance	worthless stock deduction analysis.	1.7	\$1,250.00	\$2,125.00
				Internal discussion around 2L lender			
	~		Debt Restructuring	request list. (Attendees: B. Korbutt, K.		* 0.5000	* 4= = 00
Winfree, Kelly	Senior Manager	09 Jan 2025	Tax Assistance	Winfree, L. O'Connor, E. Hsiao)	0.5	\$950.00	\$475.00
	~		Debt Restructuring	Follow up with E. Seeton at Franchise		* 0.5000	410000
Winfree, Kelly	Senior Manager	09 Jan 2025	Tax Assistance	Group on status of Conn's bankruptcy.	0.2	\$950.00	\$190.00
				Internal discussion around 2L lender			
			Debt Restructuring	request list. (Attendees: B. Korbutt, K.		.	***
O'Connor, Lily	Senior	09 Jan 2025	Tax Assistance	Winfree, L. O'Connor, E. Hsiao)	0.5	\$600.00	\$300.00
				Internal discussion around 2L lender			
	~		Debt Restructuring	request list. (Attendees: B. Korbutt, K.		* 0.5000	* 4= = 00
Hsiao, Elicia	Senior Manager	09 Jan 2025	Tax Assistance	Winfree, L. O'Connor, E. Hsiao)	0.5	\$950.00	\$475.00
	~		Debt Restructuring	Continue to refine asset sale model for		* 0.5000	44.440.00
Hsiao, Elicia	Senior Manager	09 Jan 2025	Tax Assistance	the circular basis rules and new facts.	1.4	\$950.00	\$1,330.00
				Call with E. Seeton, A. Laurence, and			
				A. Kaminsky at Franchise Group and			
				external advisors (K. Patel, C. Grubb -			
				Ducera, D. Orlofsky - Alix Partners,			
				and V. Mahmoudov - Willkie Farr) to			
				discuss 2L lender request list as well as			
				potential tax implications from various			
			Dir	sale scenarios. (Attendees: B. Korbutt,			
IV 1 W D	70	10.1. 2025	Debt Restructuring	K. Winfree, A. Hill, D. Wagler, E.	0.5	Φ1 25 0 00	ф.c2.7.00
Korbutt, Brian	Partner	10 Jan 2025	Tax Assistance	Hsiao)	0.5	\$1,250.00	\$625.00
IV 1 W D	D .	10.1. 2025	Debt Restructuring	B : 1 1 1	0.0	#1 25 0 00	ф1 000 CC
Korbutt, Brian	Partner	10 Jan 2025	Tax Assistance	Reviewed updates to latest tax model.	0.8	\$1,250.00	\$1,000.00

N	D. I	D. (B : 4 C 4	D		Hourly	T.
Name	Rank	Date	Project Category	Description 1	Hours	Rate	Fee
				Call with E. Seeton, A. Laurence, and A. Kaminsky at Franchise Group and			
				external advisors (K. Patel, C. Grubb -			
				Ducera, D. Orlofsky - Alix Partners,			
				and V. Mahmoudov - Willkie Farr) to			
				discuss 2L lender request list as well as			
				potential tax implications from various			
				sale scenarios. (Attendees: B. Korbutt,			
			Debt Restructuring	K. Winfree, A. Hill, D. Wagler, E.			
Hill, Andrea	Partner	10 Jan 2025	Tax Assistance	Hsiao)	0.5	\$1,250.00	\$625.00
Tim, Andrea	1 artifer	10 Juli 2023	Tax Assistance	Call with E. Seeton, A. Laurence, and	0.5	\$1,230.00	\$023.00
				A. Kaminsky at Franchise Group and			
				external advisors (K. Patel, C. Grubb -			
				Ducera, D. Orlofsky - Alix Partners,			
				and V. Mahmoudov - Willkie Farr) to			
				discuss 2L lender request list as well as			
				potential tax implications from various			
				sale scenarios. (Attendees: B. Korbutt,			
			Debt Restructuring	K. Winfree, A. Hill, D. Wagler, E.			
Wagler, Derrick	Partner	10 Jan 2025	Tax Assistance	Hsiao)	0.5	\$1,250.00	\$625.00
				Call with E. Seeton, A. Laurence, and			
				A. Kaminsky at Franchise Group and			
				external advisors (K. Patel, C. Grubb -			
				Ducera, D. Orlofsky - Alix Partners,			
				and V. Mahmoudov - Willkie Farr) to			
				discuss 2L lender request list as well as			
				potential tax implications from various			
				sale scenarios. (Attendees: B. Korbutt,			
			Debt Restructuring	K. Winfree, A. Hill, D. Wagler, E.			
Winfree, Kelly	Senior Manager	10 Jan 2025	Tax Assistance	Hsiao)	0.5	\$950.00	\$475.00
				Call with E. Seeton, A. Laurence, and			
				A. Kaminsky at Franchise Group and			
				external advisors (K. Patel, C. Grubb -			
				Ducera, D. Orlofsky - Alix Partners,			
				and V. Mahmoudov - Willkie Farr) to			
				discuss 2L lender request list as well as			
			Debt Restructuring	potential tax implications from various			
Hsiao, Elicia	Senior Manager	10 Jan 2025	Tax Assistance	sale scenarios. (Attendees: B. Korbutt,	0.5	\$950.00	\$475.00

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				K. Winfree, A. Hill, D. Wagler, E.			
				Hsiao)			
			Debt Restructuring	Continue to refine asset sale model for			
Hsiao, Elicia	Senior Manager	10 Jan 2025	Tax Assistance	the circular basis rules and new facts.	2.2	\$950.00	\$2,090.00
				Internal discussion regarding the			
				Conn's bankruptcy and the timing of			
				recognition of the Company's			
			Debt Restructuring	investment. (Attendees: B. Korbutt, D.			
Bakke, Don	Partner	13 Jan 2025	Tax Assistance	Bakke, H. Tucker, E. Hsaio)	0.5	\$1,250.00	\$625.00
				Internal discussion regarding the			
				Conn's bankruptcy and the timing of			
			D 14 D 4 4 '	recognition of the Company's			
Tucker, Howard	Partner	12 I 2025	Debt Restructuring	investment. (Attendees: B. Korbutt, D. Bakke, H. Tucker, E. Hsaio)	0.5	¢1 250 00	\$625.00
Tucker, Howard	Partner	13 Jan 2025	Tax Assistance	Internal discussion regarding the	0.5	\$1,250.00	\$625.00
				Conn's bankruptcy and the timing of			
				recognition of the Company's			
			Debt Restructuring	investment. (Attendees: B. Korbutt, D.			
Korbutt, Brian	Partner	13 Jan 2025	Tax Assistance	Bakke, H. Tucker, E. Hsaio)	0.5	\$1,250.00	\$625.00
11010 000, 211011	1 01 0101	10 0411 2020	Debt Restructuring	Reviewed updates to latest asset sale	0.0	ψ1, 2 00.00	\$0 20. 00
Korbutt, Brian	Partner	13 Jan 2025	Tax Assistance	model.	2.3	\$1,250.00	\$2,875.00
				Internal discussion regarding the			
				Conn's bankruptcy and the timing of			
				recognition of the Company's			
			Debt Restructuring	investment. (Attendees: B. Korbutt, D.			
Winfree, Kelly	Senior Manager	13 Jan 2025	Tax Assistance	Bakke, H. Tucker, E. Hsaio)	0.5	\$950.00	\$475.00
			Debt Restructuring				
Hsiao, Elicia	Senior Manager	13 Jan 2025	Tax Assistance	Continued to update asset sale model.	2.3	\$950.00	\$2,185.00
				Internal discussion regarding the			
				Conn's bankruptcy and the timing of			
				recognition of the Company's			
II. Di	0 1 36	10.1. 2025	Debt Restructuring	investment. (Attendees: B. Korbutt, D.	0.5	0050.00	Ø 455 00
Hsiao, Elicia	Senior Manager	13 Jan 2025	Tax Assistance	Bakke, H. Tucker, E. Hsaio)	0.5	\$950.00	\$475.00

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Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
TT : 1711 :		14.1 2025	Debt Restructuring	Updated gross receipts test for	0.4	#050 00	#2 00.00
Hsiao, Elicia	Senior Manager	14 Jan 2025	Tax Assistance	worthless stock deduction analysis.	0.4	\$950.00	\$380.00
IZ 1 " D '	D .	15.1 2025	Debt Restructuring	D : 1 11	0.0	#1 250 00	Φ1 000 00
Korbutt, Brian	Partner	15 Jan 2025	Tax Assistance	Review last tax attribute model.	0.8	\$1,250.00	\$1,000.00
II , E1, ,	C · M	15 1 2025	Debt Restructuring		0.7	¢050.00	¢((5,00
Hsiao, Elicia	Senior Manager	15 Jan 2025	Tax Assistance	Continued to update asset sale model.	0.7	\$950.00	\$665.00
			D 14 D 4 4 '	Detail review of updated asset sale			
V D	Davido au	16 1 2025	Debt Restructuring	scenario model and worthless stock deduction.	1.7	¢1 250 00	¢2 125 00
Korbutt, Brian	Partner	16 Jan 2025	Tax Assistance		1.7	\$1,250.00	\$2,125.00
			D 14 D 4 4 '	Email correspondence with A. Hill and			
C-# V-#:-	Carian Managan	16 1 2025	Debt Restructuring	B. Korbutt (EY) regarding gift card	0.5	\$050.00	\$475.00
Gatt, Katie	Senior Manager	16 Jan 2025	Tax Assistance	claims and refund / unclaimed property.	0.5	\$950.00	\$475.00
				Prepare a schedule and prove tax basis			
			Debt Restructuring	in goodwill and intangibles for Pet Supplies Plus and Buddy's for purposes			
Winfree, Kelly	Senior Manager	17 Jan 2025	Tax Assistance	of model.	1.7	\$950.00	¢1 615 00
willifee, Kelly	Senior Manager	1 / Jan 2023	Debt Restructuring	of model.	1./	\$930.00	\$1,615.00
Hsiao, Elicia	Senior Manager	17 Jan 2025	Tax Assistance	Continued to update asset sale model.	3.0	\$950.00	\$2,850.00
Hsiao, Elicia	Semoi Managei	1 / Jan 2023	Tax Assistance	Pet Supplies Plus intangible proof from	3.0	\$930.00	\$2,630.00
			Debt Restructuring	acquisition for Section 1231 recapture			
Winfree, Kelly	Senior Manager	20 Jan 2025	Tax Assistance	analysis.	2.5	\$950.00	\$2,375.00
winitee, Keny	Semoi Managei	20 3411 2023	Debt Restructuring	anarysis.	2.3	\$750.00	\$2,575.00
Korbutt, Brian	Partner	21 Jan 2025	Tax Assistance	Review updated tax models.	0.4	\$1,250.00	\$500.00
Koroutt, Brian	1 dittiei	21 3411 2023	Debt Restructuring	Continued to update the asset sale	0.4	ψ1,230.00	ψ500.00
Hsiao, Elicia	Senior Manager	21 Jan 2025	Tax Assistance	model for comments.	0.3	\$950.00	\$285.00
Tisido, Elicid	Semer Manager	21 3411 2023	Tun Tibbibianee	Internal discussion around state income	0.5	ψ230.00	Ψ203.00
				tax considerations and modelling for			
				potential restructuring transaction,			
				including American Freight liquidation			
				scenarios and timing. (Attendees: B.			
			Debt Restructuring	Korbutt, K. Gatt, K. Winfree, L.			
Korbutt, Brian	Partner	22 Jan 2025	Tax Assistance	O'Connor, E. Hsiao)	0.8	\$1,250.00	\$1,000.00
,		,		Detail review of asset sale model		, ,	7 7
			Debt Restructuring	updates for latest restructuring			
Korbutt, Brian	Partner	22 Jan 2025	Tax Assistance	scenarios.	1.2	\$1,250.00	\$1,500.00

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Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Internal discussion around state income			
				tax considerations and modelling for potential restructuring transaction,			
				including American Freight liquidation			
				scenarios and timing. (Attendees: B.			
			Debt Restructuring	Korbutt, K. Gatt, K. Winfree, L.			
Gatt, Katie	Senior Manager	22 Jan 2025	Tax Assistance	O'Connor, E. Hsiao)	0.8	\$950.00	\$760.00
-	<u> </u>			Internal discussion around state income			
				tax considerations and modelling for			
				potential restructuring transaction,			
				including American Freight liquidation			
				scenarios and timing. (Attendees: B.			
			Debt Restructuring	Korbutt, K. Gatt, K. Winfree, L.			
O'Connor, Lily	Senior	22 Jan 2025	Tax Assistance	O'Connor, E. Hsiao)	0.8	\$600.00	\$480.00
				Internal discussion around state income			
				tax considerations and modelling for			
				potential restructuring transaction,			
				including American Freight liquidation			
			D 14 D 4 4 '	scenarios and timing. (Attendees: B.			
W' C IZ II.	C · M	22 1 2025	Debt Restructuring	Korbutt, K. Gatt, K. Winfree, L. O'Connor, E. Hsaio)	0.8	0050.00	¢7(0,00
Winfree, Kelly	Senior Manager	22 Jan 2025	Tax Assistance	Internal discussion around state income	0.8	\$950.00	\$760.00
				tax considerations and modelling for			
				potential restructuring transaction,			
				including American Freight liquidation			
				scenarios and timing. (Attendees: B.			
			Debt Restructuring	Korbutt, K. Gatt, K. Winfree, L.			
Hsiao, Elicia	Senior Manager	22 Jan 2025	Tax Assistance	O'Connor, E. Hsiao)	0.8	\$950.00	\$760.00
			Debt Restructuring	Continued to update the asset sale			
Hsiao, Elicia	Senior Manager	22 Jan 2025	Tax Assistance	model for comments	1.0	\$950.00	\$950.00
			Debt Restructuring	Continued to update the asset sale			
Hsiao, Elicia	Senior Manager	23 Jan 2025	Tax Assistance	model for comments	0.2	\$950.00	\$190.00
				Internal discussion around state income			
				tax considerations and modelling for			
			D 1 (D)	potential restructuring transaction,			
	D 4	24 1 2025	Debt Restructuring	including American Freight liquidation	0.7	¢1.250.00	0.75.00
Korbutt, Brian	Partner	24 Jan 2025	Tax Assistance	scenarios and timing. (Attendees: B.	0.7	\$1,250.00	\$875.00

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Name	Rank	Date	Project Category	Description V. D.	Hours	Rate	Fee
				Korbutt, K. Gatt, K. Winfree, L. O'Connor, E. Hsiao)			
				O Connor, E. risiao)			
	_		Debt Restructuring	Review latest asset sale models for			
Korbutt, Brian	Partner	24 Jan 2025	Tax Assistance	restructuring scenarios.	1.1	\$1,250.00	\$1,375.00
				Internal discussion around state income			
				tax considerations and modelling for			
				potential restructuring transaction,			
				including American Freight liquidation			
			Debt Restructuring	scenarios and timing. (Attendees: B. Korbutt, K. Gatt, K. Winfree, L.			
Gatt, Katie	Senior Manager	24 Jan 2025	Tax Assistance	O'Connor, E. Hsiao)	0.7	\$950.00	\$665.00
Gatt, Katte	Semoi Wanagei	24 Jan 2023	1 ax Assistance	Internal discussion around state income	0.7	\$930.00	\$005.00
				tax considerations and modelling for			
				potential restructuring transaction,			
				including American Freight liquidation			
				scenarios and timing. (Attendees: B.			
			Debt Restructuring	Korbutt, K. Gatt, K. Winfree, L.			
Winfree, Kelly	Senior Manager	24 Jan 2025	Tax Assistance	O'Connor, E. Hsiao)	0.7	\$950.00	\$665.00
				Internal discussion around state income			
				tax considerations and modelling for			
				potential restructuring transaction,			
				including American Freight liquidation			
TT.' 0 TZ 11		24.7 2025	Debt Restructuring	scenarios and timing. (Attendees: L.	1.0	#0. 5 0.00	#0.50.00
Winfree, Kelly	Senior Manager	24 Jan 2025	Tax Assistance	O'Connor, K. Winfree)	1.0	\$950.00	\$950.00
				Internal discussion around state income			
				tax considerations and modelling for potential restructuring transaction,			
				including American Freight liquidation			
			Debt Restructuring	scenarios and timing. (Attendees: L.			
O'Connor, Lily	Senior	24 Jan 2025	Tax Assistance	O'Connor, K. Winfree)	1.0	\$600.00	\$600.00
S Comion, Eng	Semoi	2 : 0411 2023	1 4/1 / 10010 44/100	Internal discussion around state income	1.0	\$555.50	ψοσο.σσ
				tax considerations and modelling for			
				potential restructuring transaction,			
			Debt Restructuring	including American Freight liquidation			
O'Connor, Lily	Senior	24 Jan 2025	Tax Assistance	scenarios and timing. (Attendees: B.	0.7	\$600.00	\$420.00

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Name	Rank	Date	Project Category	Description V. N. C. H. W. C. H.	Hours	Rate	Fee
				Korbutt, K. Gatt, K. Winfree, L. O'Connor, E. Hsiao)			
				O Connor, E. Asiao)			
			Debt Restructuring	Updated the attribute reduction model			
Hsiao, Elicia	Senior Manager	24 Jan 2025	Tax Assistance	with new information.	2.8	\$950.00	\$2,660.00
				Internal discussion around state income			
				tax considerations and modelling for			
				potential restructuring transaction,			
				including American Freight liquidation			
			D 14 D 4 4 '	scenarios and timing. (Attendees: B.			
Hsiao, Elicia	Senior Manager	24 Jan 2025	Debt Restructuring Tax Assistance	Korbutt, K. Gatt, K. Winfree, L. O'Connor, E. Hsiao)	0.7	\$950.00	\$665.00
TISIAO, Elicia	Sellioi Wallagei	24 Jan 2023	Tax Assistance	Internal discussion regarding Franchise	0.7	\$930.00	\$005.00
			Debt Restructuring	Group, Inc. tax basis. (Attendees: B.			
Korbutt, Brian	Partner	27 Jan 2025	Tax Assistance	Korbutt, K. Winfree, E. Hsiao)	0.5	\$1,250.00	\$625.00
Koroutt, Brian	1 druici	27 Juli 2023	Tax 7 issistance	Detail review of equitization models	0.5	ψ1,230.00	ψ023.00
			Debt Restructuring	and asset sale models for the various			
Korbutt, Brian	Partner	27 Jan 2025	Tax Assistance	valuation scenarios.	5.9	\$1,250.00	\$7,375.00
				Internal discussion regarding Franchise	0.15	4 -) - 2 - 3 - 3	47,070.00
			Debt Restructuring	Group, Inc. tax basis. (Attendees: B.			
Winfree, Kelly	Senior Manager	27 Jan 2025	Tax Assistance	Korbutt, K. Winfree, E. Hsiao)	0.5	\$950.00	\$475.00
·				Internal discussion regarding Franchise			
			Debt Restructuring	Group, Inc. tax basis. (Attendees: B.			
Hsiao, Elicia	Senior Manager	27 Jan 2025	Tax Assistance	Korbutt, K. Winfree, E. Hsiao)	0.5	\$950.00	\$475.00
			Debt Restructuring	Updated the asset sale model to be			
Hsiao, Elicia	Senior Manager	27 Jan 2025	Tax Assistance	distributed to legal counsel.	3.5	\$950.00	\$3,325.00
			Debt Restructuring	Continued to update the asset sale			
Hsiao, Elicia	Senior Manager	28 Jan 2025	Tax Assistance	model.	1.3	\$950.00	\$1,235.00
				Internal discussion regarding Franchise			
W 1 D	D :	27.1 2025	Debt Restructuring	Group, Inc. tax basis. (Attendees: B.	0.5	Φ1 25 2 22	ф. сэ. т.о.
Korbutt, Brian	Partner	27 Jan 2025	Tax Assistance	Korbutt, K. Winfree, E. Hsiao)	0.5	\$1,250.00	\$625.00
				Internal discussion regarding state tax			
				liability estimated using updated values			
			Dobt Postmioturino	and stand-alone gain amounts. (Attendees: B. Korbutt, L. O'Connor,			
Gatt, Katie	Senior Manager	28 Jan 2025	Debt Restructuring Tax Assistance	K. Winfree, E. Hsiao, K. Gatt)	0.5	\$950.00	\$475.00
Gan, Kane	Semor Manager	28 Jan 2023	rax Assistance	K. WIIII'ee, E. HSIAO, K. Gall)	0.3	\$930.00	\$4/3.00

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Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Internal discussion regarding state tax			
				liability estimated using updated values			
				and stand-alone gain amounts.			
			Debt Restructuring	(Attendees: B. Korbutt, L. O'Connor,			
Korbutt, Brian	Partner	28 Jan 2025	Tax Assistance	K. Winfree, E. Hsiao, K. Gatt)	0.5	\$1,250.00	\$625.00
				Internal discussion regarding state tax			
				liability estimated using updated values			
				and stand-alone gain amounts.			
			Debt Restructuring	(Attendees: B. Korbutt, L. O'Connor,			
Winfree, Kelly	Senior Manager	28 Jan 2025	Tax Assistance	K. Winfree, E. Hsiao, K. Gatt)	0.5	\$950.00	\$475.00
				Internal discussion to review state tax			
				liability estimated using updated values			
			Debt Restructuring	and stand-alone gain amounts.			
Winfree, Kelly	Senior Manager	28 Jan 2025	Tax Assistance	(Attendees: L. O'Connor, K. Winfree)	0.5	\$950.00	\$475.00
				Internal discussion regarding state tax			
				liability estimated using updated values			
				and stand-alone gain amounts.			
			Debt Restructuring	(Attendees: B. Korbutt, L. O'Connor,			
O'Connor, Lily	Senior	28 Jan 2025	Tax Assistance	K. Winfree, E. Hsiao, K. Gatt)	0.5	\$600.00	\$300.00
				Internal discussion to review state tax			
				liability estimated using updated values			
			Debt Restructuring	and stand-alone gain amounts.			
O'Connor, Lily	Senior	28 Jan 2025	Tax Assistance	(Attendees: L. O'Connor, K. Winfree)	0.5	\$600.00	\$300.00
				Internal discussion regarding state tax			
				liability estimated using updated values			
				and stand-alone gain amounts.			
			Debt Restructuring	(Attendees: B. Korbutt, L. O'Connor,			
Hsiao, Elicia	Senior Manager	28 Jan 2025	Tax Assistance	K. Winfree, E. Hsiao, K. Gatt)	0.5	\$950.00	\$475.00
			Debt Restructuring	Updated the models to reflect range of			
Hsiao, Elicia	Senior Manager	29 Jan 2025	Tax Assistance	values.	1.7	\$950.00	\$1,615.00
			Debt Restructuring	Continued to update the models to			
Hsiao, Elicia	Senior Manager	29 Jan 2025	Tax Assistance	reflect range of values.	2.7	\$950.00	\$2,565.00
			Debt Restructuring	Updates to asset sale model for			
Korbutt, Brian	Partner	29 Jan 2025	Tax Assistance	valuation scenarios.	0.6	\$1,250.00	\$750.00
				Walkthrough of asset sale model for			
			Debt Restructuring	second partner review (Attendees: B.			
Harvey, Elizabeth	Partner	30 Jan 2025	Tax Assistance	Korbutt, E. Harvey, E. Hsiao)	0.5	\$1,250.00	\$625.00

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Name	Rank	Date	Project Category Debt Restructuring	Description	Hours	Rate	Fee
Harvey, Elizabeth	Partner	30 Jan 2025	Tax Assistance	Second partner review of tax model.	1.6	\$1,250.00	\$2,000.00
Harvey, Elizabeth	1 artifer	30 Jan 2023	Tax Assistance	Call with M. Malyshev, A. Killinger,	1.0	\$1,230.00	\$2,000.00
				C. Grubb, Z. Taylor, and J. Cremeans			
				at Ducera Partners and V. Mahmoudov			
				and C. Gorland at Willkie Farr to			
				discuss updated tax models. (Attendees:			
			Debt Restructuring	B. Korbutt, A. Hill, K. Winfree, E.			
Korbutt, Brian	Partner	30 Jan 2025	Tax Assistance	Hsiao)	0.8	\$1,250.00	\$1,000.00
				Call with M. Malyshev, A. Killinger,			
				C. Grubb, Z. Taylor, and J. Cremeans at Ducera Partners and V. Mahmoudov			
				and C. Gorland at Willkie Farr to			
				discuss updated tax models. (Attendees:			
			Debt Restructuring	B. Korbutt, A. Hill, K. Winfree, E.			
Hill, Andrea	Partner	30 Jan 2025	Tax Assistance	Hsiao)	0.8	\$1,250.00	\$1,000.00
				Walkthrough of asset sale model for			
			Debt Restructuring	second partner review (Attendees: B.			
Korbutt, Brian	Partner	30 Jan 2025	Tax Assistance	Korbutt, E. Harvey, E. Hsiao)	0.5	\$1,250.00	\$625.00
				Call with M. Malyshev, A. Killinger,			
				C. Grubb, Z. Taylor, and J. Cremeans at Ducera Partners and V. Mahmoudov			
				and C. Gorland at Willkie Farr to			
				discuss updated tax models. (Attendees:			
			Debt Restructuring	B. Korbutt, A. Hill, K. Winfree, E.			
Winfree, Kelly	Senior Manager	30 Jan 2025	Tax Assistance	Hsiao)	0.8	\$950.00	\$760.00
				Call with M. Malyshev, A. Killinger,			
				C. Grubb, Z. Taylor, and J. Cremeans			
				at Ducera Partners and V. Mahmoudov			
				and C. Gorland at Willkie Farr to			
			Debt Restructuring	discuss updated tax models. (Attendees: B. Korbutt, A. Hill, K. Winfree, E.			
Hsiao, Elicia	Senior Manager	30 Jan 2025	Tax Assistance	Hsiao)	0.8	\$950.00	\$760.00
Tisiao, Liicia	Sellioi Wallagei	30 Jan 2023	1 an Assistance	Walkthrough of asset sale model for	0.0	Ψ/30.00	φ/00.00
			Debt Restructuring	second partner review (Attendees: B.			
Hsiao, Elicia	Senior Manager	30 Jan 2025	Tax Assistance	Korbutt, E. Harvey, E. Hsiao)	0.5	\$950.00	\$475.00
			Debt Restructuring	Update asset sale model for revised			
Korbutt, Brian	Partner	31 Jan 2025	Tax Assistance	scenarios.	0.8	\$1,250.00	\$1,000.00

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Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
			Dir	Updated the asset sale and attribute			
II ' E1' '	G : M	21.1 2025	Debt Restructuring	reduction models for the updated value	1.1	#050.00	¢1 047 00
Hsiao, Elicia	Senior Manager	31 Jan 2025	Tax Assistance	provided by Ducera.	1.1	\$950.00	\$1,045.00
			D 1 (D) ()	Updated the asset sale model to reflect			
TT ' 171' '		02 F 1 2025	Debt Restructuring	a hybrid scenario based on discussion	4.1	Φ0 5 0 00	#2 00 7 00
Hsiao, Elicia	Senior Manager	03 Feb 2025	Tax Assistance	with Ducera.	4.1	\$950.00	\$3,895.00
TZ 1 D '	D	02 F 1 2025	Debt Restructuring	Update transaction models for new	1.7	#1 25 0 00	Φ 2.125 .00
Korbutt, Brian	Partner	03 Feb 2025	Tax Assistance	alternatives.	1.7	\$1,250.00	\$2,125.00
				Continued to update the asset sale			
			Debt Restructuring	model to reflect a hybrid scenario based			
Hsiao, Elicia	Senior Manager	04 Feb 2025	Tax Assistance	on discussion with Ducera.	1.9	\$950.00	\$1,805.00
			Debt Restructuring	Review tax modelling for alternative			
Korbutt, Brian	Partner	04 Feb 2025	Tax Assistance	structure scenarios.	1.4	\$1,250.00	\$1,750.00
				Internal discussion to discuss			
			Debt Restructuring	bankruptcy related costs (Attendees: A.			
Hsiao, Elicia	Senior Manager	05 Feb 2025	Tax Assistance	Sargent; E. Hsiao)	0.3	\$950.00	\$285.00
				Continued to update the asset sale			
			Debt Restructuring	model to reflect a hybrid scenario based			
Hsiao, Elicia	Senior Manager	05 Feb 2025	Tax Assistance	on discussion with Ducera.	0.3	\$950.00	\$285.00
				Internal discussion to discuss			
			Debt Restructuring	bankruptcy related costs (Attendees: A.			
Sargent, Amy	Executive Director	05 Feb 2025	Tax Assistance	Sargent; E. Hsiao)	0.3	\$1,150.00	\$345.00
				Continued to update the asset sale			
			Debt Restructuring	model to reflect a hybrid scenario based			
Hsiao, Elicia	Senior Manager	06 Feb 2025	Tax Assistance	on discussion with Ducera.	1.2	\$950.00	\$1,140.00
			Debt Restructuring	Review of updated transaction models			
Korbutt, Brian	Partner	06 Feb 2025	Tax Assistance	for new alternatives.	1.2	\$1,250.00	\$1,500.00
			Debt Restructuring				
Korbutt, Brian	Partner	07 Feb 2025	Tax Assistance	Review updated transaction models.	0.4	\$1,250.00	\$500.00
,			Debt Restructuring	1		. ,	·
Winfree, Kelly	Senior Manager	07 Feb 2025	Tax Assistance	Review updated hybrid model.	1.0	\$950.00	\$950.00
, ,	8			Internal call to discuss timing of		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	******
				deduction of bankruptcy related costs in			
			Debt Restructuring	2024 and 2025 (Attendees: A. Sargent,			
Hsiao, Elicia	Senior Manager	07 Feb 2025	Tax Assistance	B. Korbutt, E. Hsiao).	0.6	\$950.00	\$570.00
110100, 111010	contoi munugei	0,1002023	1 4/1 / 10010441100	Continued to update the asset sale	0.0	\$250.00	\$570.00
			Debt Restructuring	model to reflect a hybrid scenario based			
Hsiao, Elicia	Senior Manager	07 Feb 2025	Tax Assistance	on discussion with Ducera.	1.2	\$950.00	\$1,140.00
man, Linea	Bennot Manager	0/1002023	1 an Assistance	on discussion with Duccia.	1.4	ψ/30.00	ψ1,170.00

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Internal call to discuss timing of			
			D 1 (D)	deduction of bankruptcy related costs in			
K I w D	D 4	07.5.1.2025	Debt Restructuring	2024 and 2025 (Attendees: A. Sargent,	0.6	#1 25 0 00	#7.50.00
Korbutt, Brian	Partner	07 Feb 2025	Tax Assistance	B. Korbutt, E. Hsiao).	0.6	\$1,250.00	\$750.00
				Internal call to discuss timing of			
			D 1 D	deduction of bankruptcy related costs in			
		05.5.1.0005	Debt Restructuring	2024 and 2025 (Attendees: A. Sargent,	0.6	φ1 1 7 0 0 0	# 600 00
Sargent, Amy	Executive Director	07 Feb 2025	Tax Assistance	B. Korbutt, E. Hsiao).	0.6	\$1,150.00	\$690.00
	_		Debt Restructuring	Review latest versions of restructuring			
Korbutt, Brian	Partner	10 Feb 2025	Tax Assistance	models for latest term sheet.	0.6	\$1,250.00	\$750.00
				Internal meeting to walk through the			
			Debt Restructuring	hybrid model (Attendees: B. Korbutt,			
Korbutt, Brian	Partner	10 Feb 2025	Tax Assistance	E. Hsiao).	0.9	\$1,250.00	\$1,125.00
				Internal meeting to walk through the			
			Debt Restructuring	hybrid model (Attendees: B. Korbutt,			
Hsiao, Elicia	Senior Manager	10 Feb 2025	Tax Assistance	E. Hsiao).	0.9	\$950.00	\$855.00
			Debt Restructuring				
Hsiao, Elicia	Senior Manager	10 Feb 2025	Tax Assistance	Continued to update the hybrid model.	1.1	\$950.00	\$1,045.00
				Discussion regarding tax treatment of			
				roll-up of 1st Lien Notes to Tranche B			
				debtor in possession loans (EY			
			Debt Restructuring	attendees: B. Korbutt, H. Tucker, T.			
Tucker, Howard	Partner	11 Feb 2025	Tax Assistance	Arbogast)	1.6	\$1,250.00	\$2,000.00
				Internal discussion regarding 2024 debt			
				tax implications including debtor in			
				possession financing, significant			
				modification considerations, and			
				potential cancellation of debt			
				consequences (Attendees: B. Korbutt,			
			Debt Restructuring	M. Urbina, R. Contreras, K. Winfree,			
Korbutt, Brian	Partner	11 Feb 2025	Tax Assistance	E. Hsiao, C. Zeller).	1.1	\$1,250.00	\$1,375.00
				Detailed review of latest version of			
				restructuring tax models and			
			Debt Restructuring	consideration of debtor in possession			
Korbutt, Brian	Partner	11 Feb 2025	Tax Assistance	roll-Up implications.	2.7	\$1,250.00	\$3,375.00
				Discussion regarding tax treatment of			
			Debt Restructuring	roll-up of 1st Lien Notes to Tranche B			
Korbutt, Brian	Partner	11 Feb 2025	Tax Assistance	debtor in possession loans (EY	0.4	\$1,250.00	\$500.00

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Name	Rank	Date	Project Category	Description To the Description	Hours	Rate	Fee
				attendees: B. Korbutt, H. Tucker, T. Arbogast)			
				Internal discussion regarding 2024 debt			
				tax implications including debtor in			
				possession financing, significant modification considerations, and			
				potential cancellation of debt			
				consequences (Attendees: B. Korbutt,			
			Debt Restructuring	M. Urbina, R. Contreras, K. Winfree,			
Winfree, Kelly	Senior Manager	11 Feb 2025	Tax Assistance	E. Hsiao, C. Zeller).	1.1	\$950.00	\$1,045.00
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Somer Wanager	11100 2020	14.111001044114	Internal discussion regarding 2024 debt		ψ, εσισσ	ψ1,010100
				tax implications including debtor in			
				possession financing, significant			
				modification considerations, and			
				potential cancellation of debt			
				consequences (Attendees: B. Korbutt,			
			Debt Restructuring	M. Urbina, R. Contreras, K. Winfree,			
Hsiao, Elicia	Senior Manager	11 Feb 2025	Tax Assistance	E. Hsiao, C. Zeller).	1.1	\$950.00	\$1,045.00
			Debt Restructuring				
Hsiao, Elicia	Senior Manager	11 Feb 2025	Tax Assistance	Continued to update the hybrid model.	0.8	\$950.00	\$760.00
			D 1 - D	Review security descriptions and the			
	G. CC	11 5 1 2027	Debt Restructuring	trading prices of the debt instruments	1.0	Ø 400 00	#400.00
Arin, Tuana	Staff	11 Feb 2025	Tax Assistance	requested on Bloomberg.	1.0	\$400.00	\$400.00
				Internal discussion regarding 2024 debt			
				tax implications including debtor in			
				possession financing, significant modification considerations, and			
				potential cancellation of debt			
				consequences (Attendees: B. Korbutt,			
			Debt Restructuring	M. Urbina, R. Contreras, K. Winfree,			
Urbina, Mathew	Executive Director	11 Feb 2025	Tax Assistance	E. Hsiao, C. Zeller).	1.1	\$1,150.00	\$1,265.00
,		,		Internal discussion regarding 2024 debt		. ,	*) **
				tax implications including debtor in			
				possession financing, significant			
				modification considerations, and			
			Debt Restructuring	potential cancellation of debt			
Zeller, Colleen	Partner	11 Feb 2025	Tax Assistance	consequences (Attendees: B. Korbutt,	1.1	\$1,250.00	\$1,375.00

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				M. Urbina, R. Contreras, K. Winfree,			
				E. Hsiao, C. Zeller).			
				Discussion regarding tax treatment of			
				roll-up of 1st Lien Notes to Tranche B			
				debtor in possession loans (EY			
			Debt Restructuring	attendees: B. Korbutt, H. Tucker, T.			
Arbogast, Tyler	Partner	11 Feb 2025	Tax Assistance	Arbogast)	0.4	\$1,250.00	\$500.00
				Internal discussion regarding 2024 debt			
				tax implications including debtor in			
				possession financing, significant			
				modification considerations, and			
				potential cancellation of debt			
				consequences (Attendees: B. Korbutt,			
	~	44 7 4 606	Debt Restructuring	M. Urbina, R. Contreras, K. Winfree,		#0. = 0.00	** • • • • • • • • • • • • • • • • • •
Contreras, Robert	Senior Manager	11 Feb 2025	Tax Assistance	E. Hsiao, C. Zeller).	1.1	\$950.00	\$1,045.00
				Call to walk through the asset sale			
T 1 II 1	D .	10 F 1 2025	Debt Restructuring	model (Attendees: H. Tucker, B.	0.5	#1 25 0 00	Ф. СО.Т. ОО
Tucker, Howard	Partner	12 Feb 2025	Tax Assistance	Korbutt, E. Harvey, E. Hsiao).	0.5	\$1,250.00	\$625.00
			D 1 (D) ()	Call to walk through the asset sale			
TT - T2' 1 4	ъ.	12 F 1 2025	Debt Restructuring	model (Attendees: H. Tucker, B.	0.5	#1 250 00	Φ 625 00
Harvey, Elizabeth	Partner	12 Feb 2025	Tax Assistance	Korbutt, E. Harvey, E. Hsiao).	0.5	\$1,250.00	\$625.00
			Dobt Bostmyotywin o	Call to walk through the asset sale model (Attendees: H. Tucker, B.			
Korbutt, Brian	Partner	12 Feb 2025	Debt Restructuring Tax Assistance		0.5	\$1,250.00	\$625.00
Korbutt, Brian	Partner	12 Feb 2023	Tax Assistance	Korbutt, E. Harvey, E. Hsiao). Call to continue to walk through the	0.3	\$1,230.00	\$023.00
				attribute reduction and asset sale			
			Debt Restructuring	models (Attendees: B. Korbutt, E.			
Korbutt, Brian	Partner	12 Feb 2025	Tax Assistance	Harvey, E. Hsiao)	0.5	\$1,250.00	\$625.00
Koroun, Brian	1 artiful	121002023	1 an Assistance	Call to continue to walk through the	0.5	ψ1,230.00	ψυ23.00
				attribute reduction and asset sale			
			Debt Restructuring	models (Attendees: B. Korbutt, E.			
Harvey, Elizabeth	Partner	12 Feb 2025	Tax Assistance	Harvey, E. Hsiao)	0.5	\$1,250.00	\$625.00
	1 11101	12100 2020	1 4.1. 1 1.0010441100	Call to walk through the asset sale		71,20000	\$ 325.00
			Debt Restructuring	model (Attendees: H. Tucker, B.			
Hsiao, Elicia	Senior Manager	12 Feb 2025	Tax Assistance	Korbutt, E. Harvey, E. Hsiao).	0.5	\$950.00	\$475.00

		-		5		Hourly	-
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Call to continue to walk through the			
			D 1 (D) ()	attribute reduction and asset sale			
II . D1	G : M	12 F 1 2025	Debt Restructuring	models (Attendees: B. Korbutt, E.	0.5	0050.00	0.475.00
Hsiao, Elicia	Senior Manager	12 Feb 2025	Tax Assistance	Harvey, E. Hsiao)	0.5	\$950.00	\$475.00
TT ' DI' '		10 F 1 2025	Debt Restructuring		2.2	Φ0. 5 0.00	Φ2 127 00
Hsiao, Elicia	Senior Manager	12 Feb 2025	Tax Assistance	Continued to update the hybrid models.	3.3	\$950.00	\$3,135.00
			Debt Restructuring	Debtor in possession roll up tax			
Urbina, Mathew	Executive Director	12 Feb 2025	Tax Assistance	question.	0.5	\$1,150.00	\$575.00
			Debt Restructuring	Detail review of latest version of			
Korbutt, Brian	Partner	13 Feb 2025	Tax Assistance	emergence scenario models.	1.1	\$1,250.00	\$1,375.00
			Debt Restructuring				
Hsiao, Elicia	Senior Manager	13 Feb 2025	Tax Assistance	Continued to update the hybrid models.	0.9	\$950.00	\$855.00
				Internal discussion regarding 1st lien			
			Debt Restructuring	and adjusted issue price. (Attendees: M.			
Korbutt, Brian	Partner	13 Feb 2025	Tax Assistance	Urbina, B. Korbutt)	0.5	\$1,250.00	\$625.00
				Internal discussion regarding 1st lien			
			Debt Restructuring	and adjusted issue price. (Attendees: M.			
Urbina, Mathew	Executive Director	13 Feb 2025	Tax Assistance	Urbina, B. Korbutt)	0.5	\$1,150.00	\$575.00
			Debt Restructuring	Review latest term sheet and consider			
Korbutt, Brian	Partner	14 Feb 2025	Tax Assistance	implications to recapitalization model.	1.4	\$1,250.00	\$1,750.00
			Debt Restructuring	Update state modeling workbooks for			
O'Connor, Lily	Senior	14 Feb 2025	Tax Assistance	the various sale scenarios.	1.3	\$600.00	\$780.00
				Updated the attribute reduction model			
			Debt Restructuring	for the new capitalization received from			
Hsiao, Elicia	Senior Manager	14 Feb 2025	Tax Assistance	Ducera.	1.4	\$950.00	\$1,330.00
			Debt Restructuring				
Korbutt, Brian	Partner	16 Feb 2025	Tax Assistance	Review of updated asset sale models.	1.3	\$1,250.00	\$1,625.00
			Debt Restructuring	Updates to and review of updated			
Korbutt, Brian	Partner	17 Feb 2025	Tax Assistance	models for new transaction scenarios.	1.4	\$1,250.00	\$1,750.00
				Meeting to regroup on the asset sale			
			Debt Restructuring	and equitization models (Attendees: B.			
Korbutt, Brian	Partner	17 Feb 2025	Tax Assistance	Korbutt, E. Hsiao)	0.8	\$1,250.00	\$1,000.00
				Call to regroup on the asset sale models			
				and prepare for the call with legal			
			Debt Restructuring	counsel (Attendees: K. Winfree, B.			
Korbutt, Brian	Partner	17 Feb 2025	Tax Assistance	Korbutt, E. Hsiao)	0.5	\$1,250.00	\$625.00

		_				Hourly	_
Name	Rank	Date	Project Category	Description 24 F	Hours	Rate	Fee
				Call with Kirkland & Ellis (M. Fenty,			
				N. Warther, A. Sexton, D. Hunter, L. Maddison) and Willkie Farr (V.			
				Mahmoudov, C. Gorland, R. Pinilis) to			
				catch upon the bankruptcy status (EY			
			Debt Restructuring	Attendees: K. Winfree, B. Korbutt, E.			
Korbutt, Brian	Partner	17 Feb 2025	Tax Assistance	Hsiao)	0.4	\$1,250.00	\$500.00
,				Call to regroup on the asset sale models		. ,	·
				and prepare for the call with legal			
			Debt Restructuring	counsel (Attendees: K. Winfree, B.			
Winfree, Kelly	Senior Manager	17 Feb 2025	Tax Assistance	Korbutt, E. Hsiao)	0.5	\$950.00	\$475.00
				Call with Kirkland & Ellis (M. Fenty,			
				N. Warther, A. Sexton, D. Hunter, L.			
				Maddison) and Willkie Farr (V.			
				Mahmoudov, C. Gorland, R. Pinilis) to			
			D 1 (D) ()	catch up on the bankruptcy status (EY			
W' C V 11-	C · M	17 F 1 2025	Debt Restructuring	Attendees: K. Winfree, B. Korbutt, E.	0.4	¢050.00	¢200.00
Winfree, Kelly	Senior Manager	17 Feb 2025	Tax Assistance	Hsiao) Meeting to regroup on the asset sale	0.4	\$950.00	\$380.00
			Debt Restructuring	and equitization models (Attendees: B.			
Hsiao, Elicia	Senior Manager	17 Feb 2025	Tax Assistance	Korbutt, E. Hsiao)	0.8	\$950.00	\$760.00
Tisiao, Liicia	Schiol Manager	171002023	1 dx 7 Issistance	Call to regroup on the asset sale models	0.0	Ψ250.00	\$700.00
				and prepare for the call with legal			
			Debt Restructuring	counsel (Attendees: K. Winfree, B.			
Hsiao, Elicia	Senior Manager	17 Feb 2025	Tax Assistance	Korbutt, E. Hsiao)	0.5	\$950.00	\$475.00
				Call with Kirkland & Ellis (M. Fenty,			
				N. Warther, A. Sexton, D. Hunter, L.			
				Maddison) and Willkie Farr (V.			
				Mahmoudov, C. Gorland, R. Pinilis) to			
				catch up on the bankruptcy status (EY			
	~	4.5.5.66.5.5	Debt Restructuring	Attendees: K. Winfree, B. Korbutt, E.		40.50.00	
Hsiao, Elicia	Senior Manager	17 Feb 2025	Tax Assistance	Hsiao)	0.4	\$950.00	\$380.00
Haine Eliain	Sanian Managa-	17 Eab 2025	Debt Restructuring	Prepare for the call with Kirkland & Ellis and Willkie Farr.	0.8	\$050.00	\$760.00
Hsiao, Elicia	Senior Manager	17 Feb 2025	Tax Assistance Debt Restructuring	Review asset sale model calculation of	0.8	\$950.00	\$760.00
Gatt, Katie	Senior Manager	18 Feb 2025	Tax Assistance	state tax estimate.	2.9	\$950.00	\$2,755.00

Name Rank Date Project Category	D 1 41	Hourly	T.
	Description Hours	Rate	Fee
	dated asset sale and		
	n models and		
	ence with Kirkland & Ellis	¢1 250 00	¢2 075 00
Korbutt, Brian Partner 18 Feb 2025 Tax Assistance tax team.	euss the state tax calculations	\$1,250.00	\$2,875.00
	et sale scenario (Attendees:		
Korbutt, Brian Partner 18 Feb 2025 Tax Assistance Korbutt, E.	O'Connor, K. Winfree, B. Hsiao) 0.3	\$1,250.00	\$375.00
	cuss the state tax calculations	\$1,230.00	\$3/3.00
	et sale scenario (Attendees:		
Gatt, Katie Senior Manager 18 Feb 2025 Tax Assistance Korbutt, E.	O'Connor, K. Winfree, B. Hsiao) 0.3	\$950.00	\$285.00
	cuss the state tax calculations	\$930.00	\$283.00
	et sale scenario (Attendees:		
	O'Connor, K. Winfree, B.		
Winfree, Kelly Senior Manager 18 Feb 2025 Tax Assistance Korbutt, E.		\$950.00	\$285.00
	cuss the state tax calculations	\$930.00	\$283.00
	et sale scenario (Attendees:		
	O'Connor, K. Winfree, B.		
O'Connor, Lily Senior 18 Feb 2025 Tax Assistance Korbutt, E.		\$600.00	\$180.00
	te modeling workbooks for	\$000.00	\$100.00
	sale scenarios. 1.6	\$600.00	\$960.00
	cuss the state tax calculations	\$000.00	\$300.00
	et sale scenario (Attendees:		
	O'Connor, K. Winfree, B.		
Hsiao, Elicia Senior Manager 18 Feb 2025 Tax Assistance Korbutt, E.		\$950.00	\$285.00
	to update the equitization	\$750.00	Ψ203.00
Hsiao, Elicia Senior Manager 18 Feb 2025 Tax Assistance model for c		\$950.00	\$1,995.00
	view of federal and state	Ψ230.00	ψ1,773.00
Korbutt, Brian Partner 19 Feb 2025 Tax Assistance income tax		\$1,250.00	\$2,625.00
	walk through the asset sale	ψ1,230.00	Ψ2,023.00
	ation models to be shared		
	counsel (Attendees: B.		
Korbutt, Brian Partner 19 Feb 2025 Tax Assistance Korbutt, E.		\$1,250.00	\$1,000.00
	k through the state tax	\$1,20000	\$1,000.00
	s for the asset sale scenario		
	B. Korbutt, K. Gatt, E.		
Korbutt, Brian Partner 19 Feb 2025 Tax Assistance Hsiao)	0.4	\$1,250.00	\$500.00

% T	D. J.	D.4.	Desired Codesses	Description		Hourly	ъ.
Name	Rank	Date	Project Category	Description Call to walk through the state tax	Hours	Rate	Fee
				calculations for the asset sale scenario			
			Debt Restructuring	(Attendees: B. Korbutt, K. Gatt, E.			
Gatt, Katie	Senior Manager	19 Feb 2025	Tax Assistance	Hsiao)	0.4	\$950.00	\$380.00
Gatt, Katic	Senior Wanager	171002023	Debt Restructuring	Update state tax estimate asset sale	0.4	Ψ230.00	\$300.00
Gatt, Katie	Senior Manager	19 Feb 2025	Tax Assistance	scenarios notes and assumptions	1.3	\$950.00	\$1,235.00
Guit, Huite	Senior Wanager	19100 2020	Turi Tibbibianee	Meeting to walk through the asset sale	1.5	ψ,50.00	ψ1,233.00
				and equitization models to be shared			
			Debt Restructuring	with legal counsel (Attendees: B.			
Hsiao, Elicia	Senior Manager	19 Feb 2025	Tax Assistance	Korbutt, E. Hsiao)	0.8	\$950.00	\$760.00
,				Call to walk through the state tax			
				calculations for the asset sale scenario			ļ
			Debt Restructuring	(Attendees: B. Korbutt, K. Gatt, E.			
Hsiao, Elicia	Senior Manager	19 Feb 2025	Tax Assistance	Hsiao)	0.4	\$950.00	\$380.00
			Debt Restructuring	Continued to update the equitization			
Hsiao, Elicia	Senior Manager	19 Feb 2025	Tax Assistance	model for comments.	0.4	\$950.00	\$380.00
				Review asset sale and equitization			
			Debt Restructuring	models and review state income tax			
Korbutt, Brian	Partner	20 Feb 2025	Tax Assistance	scenarios.	1.9	\$1,250.00	\$2,375.00
				Call to discuss comments on the asset			
			Debt Restructuring	sale and equitization models			
Korbutt, Brian	Partner	20 Feb 2025	Tax Assistance	(Attendees: B. Korbutt, E. Hsiao)	0.5	\$1,250.00	\$625.00
				Call to walk through changes to the			
				debtor in possession roll-up in the			
	_		Debt Restructuring	equitization models (Attendees: B.		44.250.00	
Korbutt, Brian	Partner	20 Feb 2025	Tax Assistance	Korbutt, E. Hsiao)	0.3	\$1,250.00	\$375.00
			D 1 D	Call to discuss comments on the asset			
II , E1, ,	G : M	20 E 1 2025	Debt Restructuring	sale and equitization models	0.5	£050.00	¢475.00
Hsiao, Elicia	Senior Manager	20 Feb 2025	Tax Assistance	(Attendees: B. Korbutt, E. Hsiao)	0.5	\$950.00	\$475.00
				Call to walk through changes to the			
			D-1-4 D4	debtor in possession roll-up in the			
Hsiao, Elicia	Senior Manager	20 Feb 2025	Debt Restructuring Tax Assistance	equitization models (Attendees: B. Korbutt, E. Hsiao)	0.3	\$950.00	\$285.00
1181au, Elicia	Semoi Manager	20 160 2023	Debt Restructuring	Continued to update the equitization	0.3	\$30.00	\$283.00
Hsiao, Elicia	Senior Manager	20 Feb 2025	Tax Assistance	model for comments.	2.7	\$950.00	\$2,565.00
1151aU, LIICIa	Semoi Managei	20 1 60 2023	Debt Restructuring	model for comments.	2.1	\$750.00	\$2,303.00
Korbutt, Brian	Partner	21 Feb 2025	Tax Assistance	Review of latest tax models.	0.6	\$1,250.00	\$750.00

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Sent the model deliverables to Kirkland			
				& Ellis (A. Sexton; N. Warther; A.			
			Debt Restructuring	Fenty; M. Advani) and Franchise			
Hsiao, Elicia	Senior Manager	21 Feb 2025	Tax Assistance	Group (A. Kaminsky; E. Seeton)	0.3	\$950.00	\$285.00
				Internal discussion regarding			
				contributions to Educate during 2024			
				and the related documentation.			
	_		Debt Restructuring	(Attendees: B. Korbutt, D. Bakke, D.			
Wagler, Derrick	Partner	24 Feb 2025	Tax Assistance	Wagler, K. Winfree)	0.5	\$1,250.00	\$625.00
				Call with Kirkland & Ellis and Ducera			
				to discuss various questions regarding			
				the tax modelling results and potential			
				emergence outcomes. (EY Attendees:			
				E. Hsiao, B. Korbutt, K. Winfree, D.			
				Wagler, A. Hill) (Ducera Attendees: C.			
				Grubb, J. Cremeans, A. Killinger, Z.			
			D 1 D	Taylor, M. Malyshev) (Kirkland &			
W 1 D 11	D .	04 F 1 2025	Debt Restructuring	Ellis Attendees: A. Sexton, N. Warther,	0.6	#1 25 0 00	Φ 7. 50.00
Wagler, Derrick	Partner	24 Feb 2025	Tax Assistance	K. Huang, M. Advani)	0.6	\$1,250.00	\$750.00
				Call with Kirkland & Ellis and Ducera			
				to discuss various questions regarding			
				the tax modelling results and potential			
				emergence outcomes. (EY Attendees:			
				E. Hsiao, B. Korbutt, K. Winfree, D.			
				Wagler, A. Hill) (Ducera Attendees: C.			
				Grubb, J. Cremeans, A. Killinger, Z.			
			Debt Restructuring	Taylor, M. Malyshev) (Kirkland & Ellis Attendees: A. Sexton, N. Warther,			
Hill, Andrea	Partner	24 Feb 2025	Tax Assistance	K. Huang, M. Advani)	0.6	\$1,250.00	\$750.00
Tim, Timered	T di titol	211002020	Tun Tibbibiane	Internal discussion regarding	0.0	ψ1,230.00	Ψ720.00
				contributions to Educate during 2024			
				and the related documentation.			
			Debt Restructuring	(Attendees: B. Korbutt, D. Bakke, D.			
Winfree, Kelly	Senior Manager	24 Feb 2025	Tax Assistance	Wagler, K. Winfree)	0.5	\$950.00	\$475.00
, ,	<i>6</i>	,		Internal discussion regarding tax		************	* :- **
			Debt Restructuring	modelling and results in advance of			
Winfree, Kelly	Senior Manager	24 Feb 2025	Tax Assistance	discussion with Franchise Group's	0.3	\$950.00	\$285.00

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				advisors. (Attendees: E. Hsiao, K. Winfree, B. Korbutt)			
				, ,			
				Call with Kirkland & Ellis and Ducera			
				to discuss various questions regarding the tax modelling results and potential			
				emergence outcomes. (EY Attendees:			
				E. Hsiao, B. Korbutt, K. Winfree, D.			
				Wagler, A. Hill) (Ducera Attendees: C.			
				Grubb, J. Cremeans, A. Killinger, Z.			
				Taylor, M. Malyshev) (Kirkland &			
			Debt Restructuring	Ellis Attendees: A. Sexton, N. Warther,			
Winfree, Kelly	Senior Manager	24 Feb 2025	Tax Assistance	K. Huang, M. Advani)	0.6	\$950.00	\$570.00
				Internal discussion regarding tax			
				modelling and results in advance of			
				discussion with Franchise Group's			
	~		Debt Restructuring	advisors. (Attendees: E. Hsiao, K.		40.50.00	***
Hsiao, Elicia	Senior Manager	24 Feb 2025	Tax Assistance	Winfree, B. Korbutt)	0.3	\$950.00	\$285.00
				Call with Kirkland & Ellis and Ducera			
				to discuss various questions regarding			
				the tax modelling results and potential emergence outcomes. (EY Attendees:			
				E. Hsiao, B. Korbutt, K. Winfree, D.			
				Wagler, A. Hill) (Ducera Attendees: C.			
				Grubb, J. Cremeans, A. Killinger, Z.			
				Taylor, M. Malyshev) (Kirkland &			
			Debt Restructuring	Ellis Attendees: A. Sexton, N. Warther,			
Hsiao, Elicia	Senior Manager	24 Feb 2025	Tax Assistance	K. Huang, M. Advani)	0.6	\$950.00	\$570.00
				Review background information			
			Debt Restructuring	regarding Conn's bankruptcy and			
Hsiao, Elicia	Senior Manager	24 Feb 2025	Tax Assistance	potential stock loss.	0.8	\$950.00	\$760.00
				Internal discussion regarding			
				contributions to Educate during 2024			
			D-1-4 D44 '	and the related documentation.			
Korbutt, Brian	Partner	24 Feb 2025	Debt Restructuring Tax Assistance	(Attendees: B. Korbutt, D. Bakke, D. Wagler, K. Winfree)	0.5	\$1,250.00	\$625.00
Korbull, Drian	rarmer	24 Feb 2023	1 ax Assistance	Internal discussion regarding tax	0.3	\$1,230.00	\$023.00
			Debt Restructuring	modelling and results in advance of			
Korbutt, Brian	Partner	24 Feb 2025	Tax Assistance	discussion with Franchise Group's	0.3	\$1,250.00	\$375.00
Korbutt, Brian	Partner	24 Feb 2025	1 ax Assistance	discussion with Franchise Group's	0.5	\$1,250.00	\$3/3.00

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				advisors. (Attendees: E. Hsiao, K.			
				Winfree, B. Korbutt)			
				Call with Kirkland & Ellis and Ducera			
				to discuss various questions regarding			
				the tax modelling results and potential			
				emergence outcomes. (EY Attendees:			
				E. Hsiao, B. Korbutt, K. Winfree, D.			
				Wagler, A. Hill) (Ducera Attendees: C.			
				Grubb, J. Cremeans, A. Killinger, Z.			
			D 1 D	Taylor, M. Malyshev) (Kirkland &			
W 1 " D '	D .	24 5 1 2027	Debt Restructuring	Ellis Attendees: A. Sexton, N. Warther,	0.6	#1 25 0 00	Φ 7. 50.00
Korbutt, Brian	Partner	24 Feb 2025	Tax Assistance	K. Huang, M. Advani)	0.6	\$1,250.00	\$750.00
			D 1 (D) ()	Continue to review background			
W 1 " D '	D (24 5 1 2025	Debt Restructuring	information regarding Conn's	0.7	ф1 2 50 00	0.77.00
Korbutt, Brian	Partner	24 Feb 2025	Tax Assistance	bankruptcy and potential stock loss.	0.7	\$1,250.00	\$875.00
				Internal discussion regarding			
				contributions to Educate during 2024 and the related documentation.			
			Debt Restructuring	(Attendees: B. Korbutt, D. Bakke, D.			
Bakke, Don	Partner	24 Feb 2025	Tax Assistance	Wagler, K. Winfree)	0.5	\$1,250.00	\$625.00
Bakke, Doll	r arunci	24 1 60 2023	Debt Restructuring	Drafted the tax-free contribution memo	0.5	\$1,230.00	\$023.00
Hsiao, Elicia	Senior Manager	25 Feb 2025	Tax Assistance	for Conn's Inc.	2.3	\$950.00	\$2,185.00
Histao, Effeta	Schiol Wanager	23 1 00 2023	Debt Restructuring	Continued to draft the tax-free	2.3	\$930.00	\$2,165.00
Hsiao, Elicia	Senior Manager	26 Feb 2025	Tax Assistance	contribution memo for Conn's Inc.	3.3	\$950.00	\$3,135.00
Tisiao, Liicia	Semoi wanagei	201002023	Tax Assistance	Internal discussion regarding Conn's	3.3	\$750.00	ψ3,133.00
			Debt Restructuring	tax treatment. (Attendees: B. Korbutt,			
Hsiao, Elicia	Senior Manager	26 Feb 2025	Tax Assistance	E. Hsiao)	0.5	\$950.00	\$475.00
115146, 211414	Summer manager	201002020	14.11.1252544410	Internal discussion regarding Conn's	0.0	\$75 0.00	ψ.,,ε.σο
			Debt Restructuring	tax treatment. (Attendees: B. Korbutt,			
Korbutt, Brian	Partner	26 Feb 2025	Tax Assistance	E. Hsiao)	0.5	\$1,250.00	\$625.00
,				Call to discuss the contribution of	_		
			Debt Restructuring	Conn's to Educate in 2024. (Attendees:			
Hsiao, Elicia	Senior Manager	04 Mar 2025	Tax Assistance	H. Tucker, B. Korbutt, E. Hsiao)	0.2	\$950.00	\$190.00
				Call to discuss the contribution of			
			Debt Restructuring	Conn's to Educate in 2024. (Attendees:			
Tucker, Howard	Partner	04 Mar 2025	Tax Assistance	H. Tucker, B. Korbutt, E. Hsiao)	0.2	\$1,250.00	\$250.00

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Research regarding Section 165(g)			
			D 1 - D	(worthless stock) application to Conn's			
	_	0435 0005	Debt Restructuring	and review timeline of Conn's			
Korbutt, Brian	Partner	04 Mar 2025	Tax Assistance	bankruptcy filing and court docket.	1.6	\$1,250.00	\$2,000.00
			D 1 - D	Call to discuss the contribution of			
IZ 1 w D '	D .	0434 2025	Debt Restructuring	Conn's to Educate in 2024. (Attendees:	0.0	#1 25 0 00	# 2.5 0.00
Korbutt, Brian	Partner	04 Mar 2025	Tax Assistance	H. Tucker, B. Korbutt, E. Hsiao)	0.2	\$1,250.00	\$250.00
				Internal status discussion on 2024 debt			
			D 1 (D) ()	calculations related to the bankruptcy			
III. M.41	E D'	05.14 2025	Debt Restructuring	for tax purposes. (Attendees: B.	0.5	¢1 150 00	¢575.00
Urbina, Mathew	Executive Director	05 Mar 2025	Tax Assistance	Korbutt, M. Urbina, K. Winfree)	0.5	\$1,150.00	\$575.00
				Internal status discussion on 2024 debt			
			D 14 D 4 4 '	calculations related to the bankruptcy			
W/:£ V -11	Canian Managan	05 Mar 2025	Debt Restructuring	for tax purposes. (Attendees: B.	0.5	\$950.00	\$475.00
Winfree, Kelly	Senior Manager	03 Mar 2023	Tax Assistance	Korbutt, M. Urbina, K. Winfree) Internal status discussion on 2024 debt	0.5	\$930.00	\$4/3.00
				calculations related to the bankruptcy			
			Debt Restructuring	for tax purposes. (Attendees: B.			
Korbutt, Brian	Partner	05 Mar 2025	Tax Assistance	Korbutt, M. Urbina, K. Winfree)	0.5	\$1,250.00	\$625.00
Koroutt, Brian	1 al tilei	03 Iviai 2023	Tax Assistance	Internal discussion regarding the	0.5	\$1,230.00	\$023.00
				documentation and conclusion of the			
				contributions to Educate, Inc. in 2024.			
			Debt Restructuring	(Attendees: B. Korbutt, E. Hsiao, D.			
Bakke, Don	Partner	06 Mar 2025	Tax Assistance	Bakke, D. Wagler, K. Winfree)	0.5	\$1,250.00	\$625.00
Burke, Bon	1 druioi	00 IVIAI 2023	1 dx 7 issistance	Internal discussion regarding the	0.5	ψ1,230.00	ψ023.00
				documentation and conclusion of the			
				contributions to Educate, Inc. in 2024.			
			Debt Restructuring	(Attendees: B. Korbutt, E. Hsiao, D.			
Winfree, Kelly	Senior Manager	06 Mar 2025	Tax Assistance	Bakke, D. Wagler, K. Winfree)	0.5	\$950.00	\$475.00
				Internal discussion regarding the	7.0	4700100	V 1,0100
				contribution of Conn's to Educate in	1		
				2024 and the identifiable event.	1		
			Debt Restructuring	(Attendees: H. Tucker, B. Korbutt, E.	1		
Hsiao, Elicia	Senior Manager	06 Mar 2025	Tax Assistance	Hsiao)	0.5	\$950.00	\$475.00
				Internal discussion regarding the			
			Debt Restructuring	contribution of Conn's to Educate in			
Tucker, Howard	Partner	06 Mar 2025	Tax Assistance	2024 and the identifiable event.	0.5	\$1,250.00	\$625.00

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Name	Rank	Date	Project Category	Description Description	Hours	Rate	Fee
				(Attendees: H. Tucker, B. Korbutt, E. Hsiao)			
				,			
				Internal discussion regarding the			
				documentation and conclusion of the			
			Dobt Bostmyotywin o	contributions to Educate, Inc. in 2024.			
Hsiao, Elicia	Senior Manager	06 Mar 2025	Debt Restructuring Tax Assistance	(Attendees: B. Korbutt, E. Hsiao, D. Bakke, D. Wagler, K. Winfree)	0.5	\$950.00	\$475.00
Hsiao, Elicia	Sellioi Maliagei	00 Iviai 2023	Tax Assistance	Revised the transaction memorandum	0.5	\$930.00	\$473.00
			Debt Restructuring	for the timeline of the Conn's			
Hsiao, Elicia	Senior Manager	06 Mar 2025	Tax Assistance	contribution.	0.3	\$950.00	\$285.00
Tistao, Effeta	Schlor Manager	00 With 2023	1 dx 7 Issistance	Internal discussion regarding the	0.5	\$750.00	Ψ203.00
				contribution of Conn's to Educate in			
				2024 and the identifiable event.			
			Debt Restructuring	(Attendees: H. Tucker, B. Korbutt, E.			
Korbutt, Brian	Partner	06 Mar 2025	Tax Assistance	Hsiao)	0.5	\$1,250.00	\$625.00
				Internal discussion regarding the			
				documentation and conclusion of the			
				contributions to Educate, Inc. in 2024.			
			Debt Restructuring	(Attendees: B. Korbutt, E. Hsiao, D.			
Wagler, Derrick	Partner	06 Mar 2025	Tax Assistance	Bakke, D. Wagler, K. Winfree)	0.5	\$1,250.00	\$625.00
				Internal discussion regarding the			
				documentation and conclusion of the			
			Dir	contributions to Educate, Inc. in 2024.			
W 1-44 D 1	D 4	06 M 2025	Debt Restructuring	(Attendees: B. Korbutt, E. Hsiao, D.	0.5	£1.250.00	¢(25.00
Korbutt, Brian	Partner	06 Mar 2025	Tax Assistance	Bakke, D. Wagler, K. Winfree) Call with N. Warther from Kirkland &	0.5	\$1,250.00	\$625.00
			Debt Restructuring	Ellis to discuss tax models and next			
Korbutt, Brian	Partner	07 Mar 2025	Tax Assistance	steps.	0.3	\$1,250.00	\$375.00
Koroutt, Brian	1 alulei	07 Iviai 2023	Tax Assistance	Call to continue to discuss the	0.3	\$1,230.00	\$373.00
				contribution of Conn's to Educate and			
				the timing of the stock worthlessness.			
			Debt Restructuring	(D. Bakke, H. Tucker, B. Korbutt, E.			
Bakke, Don	Partner	10 Mar 2025	Tax Assistance	Hsiao)	0.5	\$1,250.00	\$625.00
,				Call to continue to discuss the			
			Debt Restructuring	contribution of Conn's to Educate and			
Korbutt, Brian	Partner	10 Mar 2025	Tax Assistance	the timing of the stock worthlessness.	0.5	\$1,250.00	\$625.00

			.			Hourly	-
Name	Rank	Date	Project Category	Description Description	Hours	Rate	Fee
				(D. Bakke, H. Tucker, B. Korbutt, E.			
				Hsiao)			
				Call to continue to discuss the			
				contribution of Conn's to Educate and			
				the timing of the stock worthlessness.			
			Debt Restructuring	(D. Bakke, H. Tucker, B. Korbutt, E.			
Hsiao, Elicia	Senior Manager	10 Mar 2025	Tax Assistance	Hsiao)	0.5	\$950.00	\$475.00
				Call to continue to discuss the			
				contribution of Conn's to Educate and			
				the timing of the stock worthlessness.			
	_	4035 4045	Debt Restructuring	(D. Bakke, H. Tucker, B. Korbutt, E.			* - * - • •
Tucker, Howard	Partner	10 Mar 2025	Tax Assistance	Hsiao)	0.5	\$1,250.00	\$625.00
			Debt Restructuring	Calculate estimated sales tax liability			
Gatt, Katie	Senior Manager	11 Mar 2025	Tax Assistance	imposed on potential asset sale.	3.5	\$950.00	\$3,325.00
				Call with Kirkland & Ellis (A. Sexton,			
				N. Warther) and Paul Hastings (G.			
				Silber, K. Bagdasar) regarding			
				restructuring plan and next steps. (EY			
	_	4435 4005	Debt Restructuring	Attendees: K. Winfree, B. Korbutt, E.			* - * - • •
Korbutt, Brian	Partner	11 Mar 2025	Tax Assistance	Hsiao)	0.5	\$1,250.00	\$625.00
				Review updated asset sale models in			
			Debt Restructuring	preparation for call with Paul Hastings			
Korbutt, Brian	Partner	11 Mar 2025	Tax Assistance	tax team.	0.8	\$1,250.00	\$1,000.00
				Call with Kirkland & Ellis (A. Sexton,			
				N. Warther) and Paul Hastings (G.			
				Silber, K. Bagdasar) regarding			
				restructuring plan and next steps. (EY			
		4435 2025	Debt Restructuring	Attendees: K. Winfree, B. Korbutt, E.		40.5000	* 4= = 00
Winfree, Kelly	Senior Manager	11 Mar 2025	Tax Assistance	Hsiao)	0.5	\$950.00	\$475.00
				Call with Kirkland & Ellis (A. Sexton,		[
				N. Warther) and Paul Hastings (G.		[
				Silber, K. Bagdasar) regarding		[
			D 1 D 1 D 1	restructuring plan and next steps. (EY		[
II. Di	0 : 14	1136 2027	Debt Restructuring	Attendees: K. Winfree, B. Korbutt, E.	0.5	0050.00	Φ4 7 7.00
Hsiao, Elicia	Senior Manager	11 Mar 2025	Tax Assistance	Hsiao)	0.5	\$950.00	\$475.00
T 1 " D '	70	10.16 2025	Debt Restructuring	Review potential transfer tax	0.5	φ1 25 0 00	ф я 7 0 00
Korbutt, Brian	Partner	12 Mar 2025	Tax Assistance	implications of potential asset sale.	0.6	\$1,250.00	\$750.00

N T	DI	D.4.	D C	Described	11	Hourly	D
Name	Rank	Date	Project Category	Description Internal discussion regarding	Hours	Rate	Fee
				contribution of Conn's into Educate			
			Debt Restructuring	and related documentation. (Attendees:			
Korbutt, Brian	Partner	14 Mar 2025	Tax Assistance	B. Korbutt, K. Winfree, E. Hsiao)	0.3	\$1,250.00	\$375.00
Koroutt, Brian	1 artifer	14 Wai 2023	Tax Assistance	Internal discussion regarding	0.5	\$1,230.00	\$373.00
				contribution of Conn's into Educate			
			Debt Restructuring	and related documentation. (Attendees:			
Winfree, Kelly	Senior Manager	14 Mar 2025	Tax Assistance	B. Korbutt, K. Winfree, E. Hsiao)	0.3	\$950.00	\$285.00
Williet, Relly	Semoi manager	1111111 2025	Tun Tibbibianee	Internal discussion regarding	0.5	ψ230.00	Ψ203.00
				contribution of Conn's into Educate			
			Debt Restructuring	and related documentation. (Attendees:			
Hsiao, Elicia	Senior Manager	14 Mar 2025	Tax Assistance	B. Korbutt, K. Winfree, E. Hsiao)	0.3	\$950.00	\$285.00
,				Internal discussion regarding tax		*	*
				disclosures for Vitamin Shoppe			
			Debt Restructuring	purchase agreement. (Attendees: B.			
Winfree, Kelly	Senior Manager	18 Mar 2025	Tax Assistance	Korbutt, E. Hsiao, K. Winfree)	0.3	\$950.00	\$285.00
				Updated the transaction memorandum			
			Debt Restructuring	regarding worthless stock deduction for			
Hsiao, Elicia	Senior Manager	18 Mar 2025	Tax Assistance	Conn's investment.	0.5	\$950.00	\$475.00
				Internal discussion regarding tax			
				disclosures for Vitamin Shoppe			
			Debt Restructuring	purchase agreement. (Attendees: B.			
Hsiao, Elicia	Senior Manager	18 Mar 2025	Tax Assistance	Korbutt, E. Hsiao, K. Winfree)	0.3	\$950.00	\$285.00
				Internal discussion regarding tax			
				disclosures for Vitamin Shoppe			
			Debt Restructuring	purchase agreement. (Attendees: B.			
Korbutt, Brian	Partner	18 Mar 2025	Tax Assistance	Korbutt, E. Hsiao, K. Winfree)	0.3	\$1,250.00	\$375.00
			Debt Restructuring	Review transfer tax implication for			
Korbutt, Brian	Partner	18 Mar 2025	Tax Assistance	potential sale of The Vitamin Shoppe.	0.5	\$1,250.00	\$625.00
				Call with Ducera (D. Rungta, J.			
				Cremeans) and Kirkland & Ellis (N.			
				Warther, M. Advani, K. Fenty) to			
				discuss tax implications of sale of			
			D 1 (D)	Vitamin Shoppe assets. (EY Attendees:			
TT'11 A 1	D (10.14 2025	Debt Restructuring	A. Hill, B. Korbutt, E. Hsiao, K.	0.5	#1 250 CO	0.605 00
Hill, Andrea	Partner	19 Mar 2025	Tax Assistance	Winfree)	0.5	\$1,250.00	\$625.00

N	D 1	D. (D • • • • • • • • • • • • • • • • • • •	5		Hourly	T.
Name	Rank	Date	Project Category	Description Description	Hours	Rate	Fee
				Call with Ducera (D. Rungta, J.			
				Cremeans) and Kirkland & Ellis (N.			
				Warther, M. Advani, K. Fenty) to discuss tax implications of sale of			
				Vitamin Shoppe assets. (EY Attendees:			
			Debt Restructuring	A. Hill, B. Korbutt, E. Hsiao, K.			
Winfree, Kelly	Senior Manager	19 Mar 2025	Tax Assistance	Winfree)	0.5	\$950.00	\$475.00
Williee, Kelly	Semoi Managei	19 Wiai 2023	Tax Assistance	Call with Ducera (D. Rungta, J.	0.5	\$930.00	\$473.00
				Cremeans) and Kirkland & Ellis (N.			
				Warther, M. Advani, K. Fenty) to			
				discuss tax implications of sale of			
				Vitamin Shoppe assets. (EY Attendees:			
			Debt Restructuring	A. Hill, B. Korbutt, E. Hsiao, K.			
Hsiao, Elicia	Senior Manager	19 Mar 2025	Tax Assistance	Winfree)	0.5	\$950.00	\$475.00
Tibliao, Elieta	Somer Manager	19 11141 2028	Tun Tibbibiane	Call with Ducera (D. Rungta, J.	0.5	ψ,20.00	ψ175.00
				Cremeans) and Kirkland & Ellis (N.			
				Warther, M. Advani, K. Fenty) to			
				discuss tax implications of sale of			
				Vitamin Shoppe assets. (EY Attendees:			
			Debt Restructuring	A. Hill, B. Korbutt, E. Hsiao, K.			
Korbutt, Brian	Partner	19 Mar 2025	Tax Assistance	Winfree)	0.5	\$1,250.00	\$625.00
			Debt Restructuring	Consider transfer tax implications of			
Korbutt, Brian	Partner	19 Mar 2025	Tax Assistance	different sale scenarios.	0.7	\$1,250.00	\$875.00
			Debt Restructuring	Questions from E. Seeton on potential			
Wagler, Derrick	Partner	20 Mar 2025	Tax Assistance	disposition tax treatment.	0.5	\$1,250.00	\$625.00
				Review The Vitamin Shoppe's fixed			
			Debt Restructuring	asset detail and analyze estimated			
Gatt, Katie	Senior Manager	20 Mar 2025	Tax Assistance	transfer tax liability.	1.9	\$950.00	\$1,805.00
				Call to discuss future income projection			
			Debt Restructuring	and impact of step up. (Attendees: K.			
Winfree, Kelly	Senior Manager	20 Mar 2025	Tax Assistance	Winfree, B. Korbutt, E. Hsiao)	0.4	\$950.00	\$380.00
				Call to discuss future income projection			
			Debt Restructuring	and impact of step up. (Attendees: K.			
Hsiao, Elicia	Senior Manager	20 Mar 2025	Tax Assistance	Winfree, B. Korbutt, E. Hsiao)	0.4	\$950.00	\$380.00
				Call to discuss future income projection			
W 1 D 1		2016 205	Debt Restructuring	and impact of step up. (Attendees: K.		41.27 0.00	4.5 0000
Korbutt, Brian	Partner	20 Mar 2025	Tax Assistance	Winfree, B. Korbutt, E. Hsiao)	0.4	\$1,250.00	\$500.00

NI	ъ. г	D. (D : (C)	D 14	11	Hourly	T.
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
			D-14 D4	Correspondence with D. Rungta at Ducera regarding tax impact of			
Korbutt, Brian	Partner	20 Mar 2025	Debt Restructuring Tax Assistance	different sale scenarios.	0.8	\$1,250.00	\$1,000.00
Koroutt, Brian	1 artifer	20 Wai 2023	Debt Restructuring	Prepare real estate transfer tax lease	0.6	\$1,230.00	\$1,000.00
Gatt, Katie	Senior Manager	23 Mar 2025	Tax Assistance	analysis.	1.5	\$950.00	\$1,425.00
Guit, Ruite	Selffor tytanager	23 11141 2023	Debt Restructuring	Prepare response to transfer tax	1.5	Ψ250.00	ψ1,125.00
Hsiao, Elicia	Senior Manager	23 Mar 2025	Tax Assistance	question.	0.3	\$950.00	\$285.00
			Debt Restructuring	Review application/limitations to		4,000	4=00.00
Wasser, Michael	Executive Director	24 Mar 2025	Tax Assistance	Iowa's occasional sale exemption.	0.5	\$1,150.00	\$575.00
wasser, whenaci	Executive Director	24 Widi 2023	1 ax Assistance	Review Kansas guidance on	0.5	\$1,150.00	\$373.00
			Debt Restructuring	liquidations for purposes of the sales			
Blahnik, Rudy	Executive Director	24 Mar 2025	Tax Assistance	tax calculation.	0.2	\$1,150.00	\$230.00
Diamini, Italy		211111112020	1 4411 1 10010 144110	Research occasional sales tax	0.2	ψ1,12 στσσ	Ψ20000
			Debt Restructuring	exemption research for states Alaska			
Lowman, Kathryn	Senior	24 Mar 2025	Tax Assistance	through Mississippi.	3.5	\$600.00	\$2,100.00
			Debt Restructuring	Minnesota state sales tax review for the			·
Sylvester, Bryan	Senior Manager	24 Mar 2025	Tax Assistance	Vitamin Shoppe sale.	0.3	\$950.00	\$285.00
				Response to The Vitamin Shoppe			
			Debt Restructuring	transfer tax question from Franchise			
Hsiao, Elicia	Senior Manager	24 Mar 2025	Tax Assistance	Group advisors.	0.7	\$950.00	\$665.00
			Debt Restructuring	Assist with realty transfer tax analysis			
Cagnina, Christine	Executive Director	25 Mar 2025	Tax Assistance	for the Vitamin Shoppe.	1.0	\$1,150.00	\$1,150.00
				Vermont and Wisconsin sales and use			
				tax asset transfer risk analysis and			
			Debt Restructuring	evaluation of various potential			
Wasser, Michael	Executive Director	25 Mar 2025	Tax Assistance	exemptions including occasional sale.	1.0	\$1,150.00	\$1,150.00
			Debt Restructuring	Reviewed Washington tax bankruptcy			
Kooiker, Darcy	Executive Director	25 Mar 2025	Tax Assistance	issue.	0.3	\$1,150.00	\$345.00
				New Jersey and New York sales tax			
				analysis, research and response			
			Debt Restructuring	regarding bankruptcy related			
Guerino, Frank	Executive Director	25 Mar 2025	Tax Assistance	liquidation.	1.2	\$1,150.00	\$1,380.00
	~		Debt Restructuring	Research for Nevada occasional sale		40.50.65	***
Cook, Ali	Senior Manager	25 Mar 2025	Tax Assistance	question.	0.3	\$950.00	\$285.00
			Dir	Research occasional sales tax			
I I/ -41	G:	25 Mar 2025	Debt Restructuring	exemption research for states Missouri	2.4	\$600.00	¢2 040 00
Lowman, Kathryn	Senior	25 Mar 2025	Tax Assistance	through Wyoming.	3.4	\$600.00	\$2,040.00

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NI	DI.	D.4.	D C	Description	TT	Hourly	IZ
Name	Rank	Date	Project Category	Description C	Hours	Rate	Fee
V - 1-14 D.:	Doutes on	25 Mar 2025	Debt Restructuring Tax Assistance	Review The Vitamin Shoppe transfer	0.3	\$1,250.00	\$375.00
Korbutt, Brian	Partner	23 Mar 2023	Tax Assistance	tax question. Internal discussion regarding the	0.3	\$1,230.00	\$3/3.00
				Vitamin Shoppe's transfer tax estimate.			
			Debt Restructuring	(Attendees: E. Harvey, K. Winfree, E.			
Gatt. Katie	Senior Manager	25 Mar 2025	Tax Assistance	Hsiao, K. Gatt)	0.4	\$950.00	\$380.00
Gail, Kaile	Senior Manager	23 Mar 2023	Tax Assistance	Internal discussion regarding the	0.4	\$930.00	\$380.00
				Vitamin Shoppe's transfer tax estimate.			
			Debt Restructuring	(Attendees: E. Harvey, K. Winfree, E.			
Hsiao, Elicia	Senior Manager	25 Mar 2025	Tax Assistance	Hsiao, K. Gatt)	0.4	\$950.00	\$380.00
Hslao, Elicia	Sellioi Mallagei	23 Mai 2023	Tax Assistance	Internal discussion regarding the	0.4	\$930.00	\$380.00
				Vitamin Shoppe's transfer tax estimate.			
			Debt Restructuring	(Attendees: E. Harvey, K. Winfree, E.			
Winfree, Kelly	Senior Manager	25 Mar 2025	Tax Assistance	Hsiao, K. Gatt)	0.4	\$950.00	\$380.00
Willingt, Keny	Sellioi Mallagei	23 Widi 2023	Tax Assistance	Internal discussion regarding the	0.4	\$930.00	\$380.00
				Vitamin Shoppe's transfer tax estimate.			
			Debt Restructuring	(Attendees: E. Harvey, K. Winfree, E.			
Harvey, Elizabeth	Partner	25 Mar 2025	Tax Assistance	Hsiao, K. Gatt)	0.4	\$1,250.00	\$500.00
Harvey, Enzageth	1 driller	23 With 2023	Debt Restructuring	Connecticut question on occasional	0.4	ψ1,230.00	ψ300.00
Keefe, Michael	Senior Manager	25 Mar 2025	Tax Assistance	sales.	0.5	\$950.00	\$475.00
Treete, Wienaci	Semoi Wanagei	20 11141 2020	Debt Restructuring	Respond to North Carolina sales and	0.5	Ψ,20.00	ψ175.00
McPhail, Ashley	Manager	25 Mar 2025	Tax Assistance	use question.	0.5	\$850.00	\$425.00
11101 111111, 1 151110 j	Training or	20 1/101 2020	Debt Restructuring	Draft response to transfer tax question	0.0	\$323133	ψ. <u>.</u> 25.00
Hsiao, Elicia	Senior Manager	25 Mar 2025	Tax Assistance	from Kirkland & Ellis and Ducera.	1.9	\$950.00	\$1,805.00
			Debt Restructuring	Research for Nevada occasional sale		4755155	4-,000
Cook, Ali	Senior Manager	26 Mar 2025	Tax Assistance	question.	0.2	\$950.00	\$190.00
,			Debt Restructuring	Respond to Missouri occasional sale		·	
Thomason, Todd	Manager	26 Mar 2025	Tax Assistance	exemption and liquidation question.	1.2	\$850.00	\$1,020.00
,				Updated the Conn's transaction		·	. ,
			Debt Restructuring	memorandum regarding worthless			
Hsiao, Elicia	Senior Manager	26 Mar 2025	Tax Assistance	stock deduction.	1.5	\$950.00	\$1,425.00
Í			Debt Restructuring	Respond to Nevada occasional sale			
Cook, Ali	Senior Manager	27 Mar 2025	Tax Assistance	question.	0.4	\$950.00	\$380.00
			Debt Restructuring				
Cagnina, Christine	Executive Director	27 Mar 2025	Tax Assistance	Assist with realty transfer tax analysis.	1.5	\$1,150.00	\$1,725.00
cagaina, caracano	Encount of Director	27 11101 2020	14/1/10010441100	1 125151 Itili Tealty transfer tan unui y 515.	1 1.5	\$1,150.00	Ψ1,723.00

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Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Review The Vitamin Shoppe's			
IZ 1 " D '	D 4	20.14 2025	Debt Restructuring	proposed purchase price allocation	0.7	#1 2 50 00	Φ0 7 5 00
Korbutt, Brian	Partner	28 Mar 2025	Tax Assistance	methodology.	0.7	\$1,250.00	\$875.00
			Debt Restructuring				
Cagnina, Christine	Executive Director	28 Mar 2025	Tax Assistance	Assist with realty transfer tax analysis.	1.0	\$1,150.00	\$1,150.00
			Debt Restructuring	Review The Vitamin Shoppe transfer			
Korbutt, Brian	Partner	31 Mar 2025	Tax Assistance	tax question.	0.3	\$1,250.00	\$375.00
				Continued to draft the memorandum			
	~		Debt Restructuring	discussing Conn's worthless stock		40.50.00	
Hsiao, Elicia	Senior Manager	31 Mar 2025	Tax Assistance	deduction.	0.7	\$950.00	\$665.00
			D 1 D	Continued to draft the memorandum			
II . E1	C · M	01 4 2025	Debt Restructuring	discussing Conn's worthless stock	1.0	£050.00	¢050.00
Hsiao, Elicia	Senior Manager	01 Apr 2025	Tax Assistance	deduction.	1.0	\$950.00	\$950.00
Korbutt, Brian	Partner	02 4 mm 2025	Debt Restructuring Tax Assistance	Review memorandum documenting treatment of Conn's worthlessness.	1.5	\$1,250.00	\$1,875.00
Koroutt, Brian	Farmer	02 Apr 2025	Tax Assistance	Continued to draft the memorandum	1.3	\$1,230.00	\$1,873.00
			Debt Restructuring	discussing Conn's worthless stock			
Hsiao, Elicia	Senior Manager	04 Apr 2025	Tax Assistance	deduction.	0.4	\$950.00	\$380.00
Histo, Effett	Schiol Wanager	0+11p1 2023	Tax Hissistance	Review disclosure schedules and	0.4	Ψ230.00	ψ300.00
				purchase price allocation on the			
				Vitamin Shoppe sale including			
			Debt Restructuring	correspondence with N. Wartner at			
Korbutt, Brian	Partner	07 Apr 2025	Tax Assistance	Kirland and Ellis.	1.4	\$1,250.00	\$1,750.00
			Debt Restructuring	Updated the memorandum discussing			
Hsiao, Elicia	Senior Manager	07 Apr 2025	Tax Assistance	Conn's worthless stock deduction.	0.5	\$950.00	\$475.00
				Review of Conn's worthess stock			
			Debt Restructuring	memorandum and draft markup of			
Tucker, Howard	Partner	08 Apr 2025	Tax Assistance	comments.	1.5	\$525.00	\$787.50
				Review the Vitamin Shoppe disclosure			
	_		Debt Restructuring	schedules and purchase price			
Korbutt, Brian	Partner	08 Apr 2025	Tax Assistance	allocation.	0.4	\$1,250.00	\$500.00
				Review of revised Conn's worthless			
			Dian	stock memorandum, including review			
T1 11 1	D- 4	00 4 2025	Debt Restructuring	of historic Conn's transaction	1.4	Ø525.00	\$725.00
Tucker, Howard	Partner	09 Apr 2025	Tax Assistance	agreements. Review of Conn's worthless stock	1.4	\$525.00	\$735.00
Vanlantt Duian	Douteon	00 4 mm 2025	Debt Restructuring		0.5	\$1.250.00	\$625.00
Korbutt, Brian	Partner	09 Apr 2025	Tax Assistance	memorandum.	0.5	\$1,250.00	\$625.00

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Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Review Conn's historic transaction			
				agreements regarding convertible			
			D 14 D 4 4 '	preferred stock and review updates of			
T- 1 II - 1	D 4	10 4 2025	Debt Restructuring	Conn's worthless stock loss	1.2	Ø525.00	ΦCΩ2.50
Tucker, Howard	Partner	10 Apr 2025	Tax Assistance	memorandum.	1.3	\$525.00	\$682.50
			Debt Restructuring	Review Conn's contribution agreement and ensure documented in Conn's stock			
Korbutt, Brian	Partner	10 Apr 2025	Tax Assistance	loss memorandum.	1.2	\$1,250.00	\$1,500.00
Koroutt, Brian	Farther	10 Apr 2023	Tax Assistance	Review Conn's worthless stock analysis	1.2	\$1,230.00	\$1,300.00
			Debt Restructuring	and memorandum and provide			
Bakke, Don	Partner	10 Apr 2025	Tax Assistance	comments.	2.0	\$1,250.00	\$2,500.00
Dakke, Doll	Farther	10 Apr 2023	Tax Assistance	Read Conn's convertible preferred	2.0	\$1,230.00	\$2,300.00
			Debt Restructuring	stock agreements including Investment			
Tucker, Howard	Partner	11 Apr 2025	Tax Assistance	Agreement.	1.2	\$525.00	\$630.00
Tucker, Howard	T artifer	11 Apr 2023	Tax Assistance	Review Investment Agreement	1.2	\$323.00	\$030.00
			Debt Restructuring	regarding Conn's convertible preferred			
Korbutt, Brian	Partner	11 Apr 2025	Tax Assistance	stock.	0.8	\$1,250.00	\$1,000.00
Koroutt, Brian	1 artifer	11 Apr 2023	Debt Restructuring	Updated the memorandum discussing	0.0	\$1,230.00	\$1,000.00
Hsiao, Elicia	Senior Manager	11 Apr 2025	Tax Assistance	Conn's worthless stock deduction.	0.1	\$950.00	\$95.00
Tisiao, Liicia	Semoi Managei	11 Apr 2023	Tax Assistance	Continued to update the memorandum	0.1	\$750.00	Ψ/3.00
			Debt Restructuring	discussing Conn's worthless stock			
Hsiao, Elicia	Senior Manager	14 Apr 2025	Tax Assistance	deduction.	0.3	\$950.00	\$285.00
Histao, Efficia	Semoi Manager	1471pi 2023	Debt Restructuring	Finalize memorandum on Conn's	0.5	ψ230.00	Ψ203.00
Korbutt, Brian	Partner	14 Apr 2025	Tax Assistance	worthless stock loss tax treatment.	1.2	\$1,250.00	\$1,500.00
Roroutt, Brian	T di tilei	1111pi 2025	Debt Restructuring	Review updated Conn's worthless stock	1.2	ψ1,230.00	Ψ1,500.00
Bakke, Don	Partner	14 Apr 2025	Tax Assistance	loss memorandum.	0.5	\$1,250.00	\$625.00
Buillet, Bell	1 97 177	1111112020	1 411 1 10510 44110	Continued to update the memorandum	0.0	ψ1, 2 0000	Ψ022.00
			Debt Restructuring	discussing Conn's worthless stock			
Hsiao, Elicia	Senior Manager	15 Apr 2025	Tax Assistance	deduction.	0.2	\$950.00	\$190.00
,	8			Continued to finalize memorandum on	-	************	,
			Debt Restructuring	Conn's worthless stock loss tax			
Korbutt, Brian	Partner	15 Apr 2025	Tax Assistance	treatment.	0.6	\$1,250.00	\$750.00
,		,	Debt Restructuring	Review representations and valuation			
Korbutt, Brian	Partner	16 Apr 2025	Tax Assistance	items.	1.8	\$1,250.00	\$2,250.00
,		,	Debt Restructuring	Continued to review updated Conn's			. ,
Bakke, Don	Partner	16 Apr 2025	Tax Assistance	worthless stock loss memorandum.	0.5	\$1,250.00	\$625.00

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Name	Rank	Date	Project Category	Description Control of the Control o	Hours	Rate	Fee
			D 14 D 4 4 '	Internal call to discuss Conn's federal			
Tuelren Herrend	Douteon	22 4 2025	Debt Restructuring Tax Assistance	tax treatment (B. Korbutt, K. Winfree,	0.5	\$525.00	\$262.50
Tucker, Howard	Partner	22 Apr 2025	1 ax Assistance	D. Bakke, E. Hsaio, H. Tucker) Internal call to discuss Conn's federal	0.5	\$525.00	\$262.50
			D 14 D 4 4 '				
V 1 D '	D 4	22 4 2025	Debt Restructuring	tax treatment (B. Korbutt, K. Winfree,	0.5	¢1 250 00	¢(25,00
Korbutt, Brian	Partner	22 Apr 2025	Tax Assistance	D. Bakke, E. Hsaio, H. Tucker)	0.5	\$1,250.00	\$625.00
			D 1 D	Internal call to discuss Conn's federal			
TT : 171: :		22 4 2025	Debt Restructuring	tax treatment (B. Korbutt, K. Winfree,	0.5	#0.50 00	0.475 .00
Hsiao, Elicia	Senior Manager	22 Apr 2025	Tax Assistance	D. Bakke, E. Hsaio, H. Tucker)	0.5	\$950.00	\$475.00
				Internal call to discuss Conn's federal			
			Debt Restructuring	tax treatment (B. Korbutt, K. Winfree,		#0. = 0.00	* 1== 00
Winfree, Kelly	Senior Manager	22 Apr 2025	Tax Assistance	D. Bakke, E. Hsaio, H. Tucker)	0.5	\$950.00	\$475.00
				Internal call to discuss Conn's federal			
			Debt Restructuring	tax treatment (B. Korbutt, K. Winfree,			
Bakke, Don	Partner	22 Apr 2025	Tax Assistance	D. Bakke, E. Hsaio, H. Tucker)	0.5	\$1,250.00	\$625.00
				Consideration of timing of Conn's			
				worthless stock loss including review			
			Debt Restructuring	of recent relevant Conn's court docket			
Tucker, Howard	Partner	23 Apr 2025	Tax Assistance	filings.	1.1	\$525.00	\$577.50
			Debt Restructuring	Reviewed summary of tax treatment of			
Korbutt, Brian	Partner	23 Apr 2025	Tax Assistance	investment in Conn's.	0.6	\$1,250.00	\$750.00
				Call with G. Weiss, K. Sieverding, Z.			
				Weston, M. Boyle, and D. Carrasco at			
				Deloitte to discuss Conn's			
				memorandum. (EY attendee: B.			
			Debt Restructuring	Korbutt, H. Tucker, K. Winfree, D.			
Tucker, Howard	Partner	24 Apr 2025	Tax Assistance	Wagler)	0.5	\$525.00	\$262.50
				Continued analysis of Conn's worthless			
			Debt Restructuring	stock treatment, including timing of			
Tucker, Howard	Partner	24 Apr 2025	Tax Assistance	loss.	0.8	\$525.00	\$420.00
				Internal discussion regarding Conn's			
				memorandum in preparation of call			
			Debt Restructuring	with auditor. (Attendees: E. Hsiao, B.			
Korbutt, Brian	Partner	24 Apr 2025	Tax Assistance	Korbutt)	0.4	\$1,250.00	\$500.00
				Call with G. Weiss, K. Sieverding, Z.			
				Weston, M. Boyle, and D. Carrasco at			
			Debt Restructuring	Deloitte to discuss Conn's			
Korbutt, Brian	Partner	24 Apr 2025	Tax Assistance	memorandum. (EY attendee: B.	0.5	\$1,250.00	\$625.00

			.	5		Hourly	
Name	Rank	Date	Project Category	Description Description	Hours	Rate	Fee
				Korbutt, H. Tucker, K. Winfree, D.			
				Wagler)			
				Call with G. Weiss, K. Sieverding, Z.			
				Weston, M. Boyle, and D. Carrasco at			
				Deloitte to discuss Conn's			
			Debt Restructuring	memorandum. (EY attendee: B. Korbutt, H. Tucker, K. Winfree, D.			
Wagler, Derrick	Partner	24 Apr 2025	Tax Assistance	Wagler)	0.5	\$1,250.00	\$625.00
wagier, Derrick	1 al tilei	24 Apr 2023	Tax Assistance	Call with G. Weiss, K. Sieverding, Z.	0.5	\$1,230.00	\$023.00
				Weston, M. Boyle, and D. Carrasco at			
				Deloitte to discuss Conn's			
				memorandum. (EY attendee: B.			
			Debt Restructuring	Korbutt, H. Tucker, K. Winfree, D.			
Winfree, Kelly	Senior Manager	24 Apr 2025	Tax Assistance	Wagler)	0.5	\$950.00	\$475.00
				Internal discussion regarding Conn's			
				memorandum in preparation of call			
			Debt Restructuring	with auditor. (Attendees: E. Hsiao, B.			
Hsiao, Elicia	Senior Manager	24 Apr 2025	Tax Assistance	Korbutt)	0.4	\$950.00	\$380.00
			D 1 - D	Prepare responses to Deloitte questions			
IZ 1 " D '	D 4	27 4 2025	Debt Restructuring	on Conn's Worthless stock loss	1.2	Ф1 2 50 00	Φ1 (27 00
Korbutt, Brian	Partner	27 Apr 2025	Tax Assistance	position.	1.3	\$1,250.00	\$1,625.00
			Debt Restructuring	Continue to prepare responses to Deloitte questions on Conn's Worthless			
Korbutt, Brian	Partner	28 Apr 2025	Tax Assistance	stock loss position.	0.4	\$1,250.00	\$500.00
Korouu, Diian	I alulci	20 Apr 2023	1 ax Assistance	Review Conn's worthless stock loss	0.4	φ1,230.00	\$300.00
			Debt Restructuring	position and address comments from			
Tucker, Howard	Partner	28 Apr 2025	Tax Assistance	Franchise Group's auditor.	0.8	\$525.00	\$420.00
,		- F		Prepare tax basis balance sheets for			, .= ,,
				American Freight, Pet Supplies Plus,			
			Debt Restructuring	The Vitamin Shoppe, and Buddy's for			
Winfree, Kelly	Senior Manager	15 May 2025	Tax Assistance	December 2024.	4.0	\$950.00	\$3,800.00
				Internal discussion regarding updated			
				December 2024 tax basis balance			
			Debt Restructuring	sheets and impact to asset sale model.			
Korbutt, Brian	Partner	16 May 2025	Tax Assistance	(Attendees: B. Korbutt, K. Winfree)	0.5	\$1,250.00	\$625.00

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Call with Kirkland & Ellis to discuss			
				bankruptcy emergence plan and tax implications. (EY Attendees: B.			
				Korbutt, K. Winfree Kirkland & Ellis			
			Debt Restructuring	Attendees: N. Warther, A. Sexton, K.			
Korbutt, Brian	Partner	16 May 2025	Tax Assistance	Fenty, M. Advani)	0.5	\$1,250.00	\$625.00
,				Review updates to asset sale model and			·
			Debt Restructuring	read latest plan of reorganization			
Korbutt, Brian	Partner	16 May 2025	Tax Assistance	document.	1.1	\$1,250.00	\$1,375.00
				Internal discussion regarding updated			
				December 2024 tax basis balance			
			Debt Restructuring	sheets and impact to asset sale model.			
Winfree, Kelly	Senior Manager	16 May 2025	Tax Assistance	(Attendees: B. Korbutt, K. Winfree)	0.5	\$950.00	\$475.00
				Call with Kirkland & Ellis to discuss			
				bankruptcy emergence plan and tax			
				implications. (EY Attendees: B. Korbutt, K. Winfree Kirkland & Ellis			
			Debt Restructuring	Attendees: N. Warther, A. Sexton, K.			
Winfree, Kelly	Senior Manager	16 May 2025	Tax Assistance	Fenty, M. Advani)	0.5	\$950.00	\$475.00
vv minee, itemy	Semoi Manager	10 1414 2025	Tun Tibbibianee	Internal discussion regarding approach	0.5	Ψ20.00	ψ173.00
				for calculating 2025 earnings and			
				profits for Pet Supplies Plus and			
				Buddy's as well as updated			
				assumptions to include in asset sale and			
			Debt Restructuring	equitization models. (Attendees: B.			
Winfree, Kelly	Senior Manager	19 May 2025	Tax Assistance	Korbutt, S. Lee, K. Winfree)	0.8	\$950.00	\$760.00
				Internal discussion regarding approach			
				for calculating 2025 earnings and			
				profits for Pet Supplies Plus and			
				Buddy's as well as updated			
			Debt Restructuring	assumptions to include in asset sale and equitization models. (Attendees: B.			
Lee, Sang	Senior Manager	19 May 2025	Tax Assistance	Korbutt, S. Lee, K. Winfree)	0.8	\$950.00	\$760.00
Loc, builg	Semoi Wanagei	17 Iviay 2023	1 an 1 issistance	Updated the asset sale and equitization	0.0	Ψ230.00	ψ / 00.00
				models for new information received			
				regarding The Vitamin Shoppe Sale			
			Debt Restructuring	and emergence valuation from counsel			
Lee, Sang	Senior Manager	19 May 2025	Tax Assistance	(K&E).	5.0	\$950.00	\$4,750.00

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Updates to asset sale model and			
				equitization tax models including			
			D-14 D-4	updating models for latest tax basis			
Korbutt, Brian	Partner	10 May 2025	Debt Restructuring Tax Assistance	information, plan equity values, and latest financial and tax projections.	7.3	\$1.250.00	¢0 125 00
Korbutt, Brian	Parmer	19 May 2025	Tax Assistance	Prepare further updates to the	7.3	\$1,250.00	\$9,125.00
			Debt Restructuring	December 2024 tax basis balance			
Winfree, Kelly	Senior Manager	19 May 2025	Tax Assistance	sheets.	2.0	\$950.00	\$1,900.00
winnee, Keny	Schiol Manager	19 Way 2023	Tax Assistance	Internal discussion regarding the asset	2.0	\$930.00	\$1,900.00
				sale and equitization models that were			
				updated for new information received			
				regarding The Vitamin Shoppe Sale			
			Debt Restructuring	and emergence valuation. (Attendees:			
Lee, Sang	Senior Manager	20 May 2025	Tax Assistance	B. Korbutt, S. Lee, E. Harvey)	0.5	\$950.00	\$475.00
	•	•		Internal discussion regarding the 2025			
				earnings and profits calculations			
				prepared for Pet Supplies Plus and			
			Debt Restructuring	Buddy's. (Attendees: B. Korbutt, S.			
Lee, Sang	Senior Manager	20 May 2025	Tax Assistance	Lee, K. Winfree)	0.5	\$950.00	\$475.00
				Update the asset sale and equitization			
	G ' 16	2035 2025	Debt Restructuring	models for new trial balance	7 0	#0.50 00	# 4 7 5 0 00
Lee, Sang	Senior Manager	20 May 2025	Tax Assistance	information.	5.0	\$950.00	\$4,750.00
				Internal discussion regarding the asset			
				sale and equitization models that were updated for new information received			
				regarding The Vitamin Shoppe Sale			
			Debt Restructuring	and emergence valuation. (Attendees:			
Korbutt, Brian	Partner	20 May 2025	Tax Assistance	B. Korbutt, S. Lee, E. Harvey)	0.5	\$1,250.00	\$625.00
Koroutt, Brian	1 artifer	20 May 2023	Tax Assistance	Internal discussion regarding the asset	0.5	\$1,230.00	\$023.00
				sale and equitization models that were			
				updated for new information received			
				regarding The Vitamin Shoppe Sale			
			Debt Restructuring	and emergence valuation. (Attendees:			
Harvey, Elizabeth	Partner	20 May 2025	Tax Assistance	B. Korbutt, S. Lee, E. Harvey)	0.5	\$1,250.00	\$625.00
				Internal discussion regarding the 2025			
			Debt Restructuring	earnings and profits calculations			
Korbutt, Brian	Partner	20 May 2025	Tax Assistance	prepared for Pet Supplies Plus and	0.5	\$1,250.00	\$625.00

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						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Buddy's. (Attendees: B. Korbutt, S.			
				Lee, K. Winfree)			
				Update latest tax models for asset sale			
				and equitization scenarios, taking into			
			Debt Restructuring	account updated tax and financial			
Korbutt, Brian	Partner	20 May 2025	Tax Assistance	information.	6.8	\$1,250.00	\$8,500.00
				Prepare earnings and profits projections			
			Debt Restructuring	for post-emergence period, per requests			
Korbutt, Brian	Partner	20 May 2025	Tax Assistance	from lenders' counsel.	1.2	\$1,250.00	\$1,500.00
				Internal discussion regarding the 2025			
				earnings and profits calculations			
				prepared for Pet Supplies Plus and			
			Debt Restructuring	Buddy's. (Attendees: B. Korbutt, S.			
Winfree, Kelly	Senior Manager	20 May 2025	Tax Assistance	Lee, K. Winfree)	0.5	\$950.00	\$475.00
·				Email correspondence with legal			
			Debt Restructuring	counsel regarding structure and state of			
Korbutt, Brian	Partner	28 May 2025	Tax Assistance	tax refunds.	0.6	\$1,250.00	\$750.00
				correspondence with Kirkland tax			
			Debt Restructuring	counsel regarding US Real Property			
Korbutt, Brian	Partner	02 Jun 2025	Tax Assistance	Holding Company status	0.4	\$1,250.00	\$500.00
				Total	381.6		\$394,522.50

LOAN POOL VALUATION

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Reviewed the loan tape and historical collection data			
				to assess data completeness, identify key loan			
			Loan Pool	characteristics, and evaluate past performance trends			
Lakhanpal, Tushar	Senior	29 Jan 2025	Valuation	relevant to the valuation.	1.0	\$400.00	\$400.00
				Continued to review the loan tape and historical			
				collection data to assess data completeness, identify			
			Loan Pool	key loan characteristics, and evaluate past			
Lakhanpal, Tushar	Senior	30 Jan 2025	Valuation	performance trends relevant to the valuation.	0.5	\$400.00	\$200.00
				Internal discussion on the framework for default rate,			
				prepayment rate, and recovery rate assumptions to the			
				valuation model, and reviewed supporting analyses to			
			Loan Pool	assess the reasonableness and impact of these inputs			
Lakhanpal, Tushar	Senior	30 Jan 2025	Valuation	on the results. (Attendees: S. Shankar, T. Lakhanpal)	0.5	\$400.00	\$200.00
				Internal discussion on the framework for default rate,			
				prepayment rate, and recovery rate assumptions to the			
				valuation model, and reviewed supporting analyses to			
			Loan Pool	assess the reasonableness and impact of these inputs			
Shankar, Shweta	Senior Manager	30 Jan 2025	Valuation	on the results. (Attendees: S. Shankar, T. Lakhanpal)	0.5	\$600.00	\$300.00
				Continued to review the loan tape and historical			
				collection data to assess data completeness, identify			
			Loan Pool	key loan characteristics, and evaluate past			
Lakhanpal, Tushar	Senior	05 Feb 2025	Valuation	performance trends relevant to the valuation.	0.5	\$400.00	\$200.00
				Continued to review the loan tape and historical			
				collection data to assess data completeness, identify			
			Loan Pool	key loan characteristics, and evaluate past			
Lakhanpal, Tushar	Senior	07 Feb 2025	Valuation	performance trends relevant to the valuation.	1.0	\$400.00	\$400.00
				Conducted market research on key valuation			
				assumptions including default rates, prepayment rates,			
				and recovery rates by benchmarking against industry			
			Loan Pool	data, observed portfolio performance, and relevant			
Li, Alex	Manager	11 Feb 2025	Valuation	market studies.	2.2	\$500.00	\$1,100.00
				Continued to review the loan tape and historical			
				collection data to assess data completeness, identify			
			Loan Pool	key loan characteristics, and evaluate past			
Lakhanpal, Tushar	Senior	11 Feb 2025	Valuation	performance trends relevant to the valuation.	4.8	\$400.00	\$1,920.00

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Reviewed discounted cash flow valuation analysis			
				framework for a loan portfolio by projecting expected			
				principal and interest cash flows based on loan-			
			Loan Pool	specific terms, applying appropriate risk-adjusted			
Li, Alex	Manager	12 Feb 2025	Valuation	discount rates, and reviewing model logic and inputs.	3.2	\$500.00	\$1,600.00
				Internal discussion on the application of default rate,			
				prepayment rate, and recovery rate assumptions to the			
				valuation model, and reviewed supporting analyses to			
			Loan Pool	assess the reasonableness and impact of these inputs			
Li, Alex	Manager	12 Feb 2025	Valuation	on the results. (Attendees: A. Li, T. Lakhanpal)	1.0	\$500.00	\$500.00
				Analyzed key valuation assumptions including default			
				rates, prepayment rates, and recovery rates by			
			Loan Pool	benchmarking against industry data, observed			
Lakhanpal, Tushar	Senior	12 Feb 2025	Valuation	portfolio performance, and relevant market studies.	8.7	\$400.00	\$3,480.00
				Internal discussion on the application of default rate,			
				prepayment rate, and recovery rate assumptions to the			
				valuation model, and reviewed supporting analyses to			
			Loan Pool	assess the reasonableness and impact of these inputs			
Lakhanpal, Tushar	Senior	12 Feb 2025	Valuation	on the results. (Attendees: A. Li, T. Lakhanpal)	1.0	\$400.00	\$400.00
				Reviewed discounted cash flow valuation for a loan			
				portfolio by projecting expected principal and interest			
				cash flows based on loan-specific terms, applying			
			Loan Pool	appropriate risk-adjusted discount rates, and			
Li, Alex	Manager	13 Feb 2025	Valuation	reviewing model logic and inputs.	3.0	\$500.00	\$1,500.00
				Internal discussion on the application of default rate,			
				prepayment rate, and recovery rate assumptions to the			
				valuation model, and reviewed supporting analyses to			
			Loan Pool	assess the reasonableness and impact of these inputs			
Li, Alex	Manager	13 Feb 2025	Valuation	on the results. (Attendees: A. Li, T. Lakhanpal)	1.0	\$500.00	\$500.00
				Continued to analyze key valuation assumptions			
				including default rates, prepayment rates, and			
				recovery rates by benchmarking against industry data,			
			Loan Pool	observed portfolio performance, and relevant market			
Lakhanpal, Tushar	Senior	13 Feb 2025	Valuation	studies.	4.4	\$400.00	\$1,760.00

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Performed a discounted cash flow valuation for a loan			
				portfolio by projecting expected principal and interest			
				cash flows based on loan-specific terms, applying			
			Loan Pool	appropriate risk-adjusted discount rates, and			
Lakhanpal, Tushar	Senior	13 Feb 2025	Valuation	reviewing model logic and inputs.	5.3	\$400.00	\$2,120.00
				Internal discussion on the application of default rate,			
				prepayment rate, and recovery rate assumptions to the			
				valuation model, and reviewed supporting analyses to			
			Loan Pool	assess the reasonableness and impact of these inputs			
Lakhanpal, Tushar	Senior	13 Feb 2025	Valuation	on the results. (Attendees: A. Li, T. Lakhanpal)	1.0	\$400.00	\$400.00
				Internal discussion on the estimation of the discount			
				rate assumption applicable to the valuation model and			
				reviewed supporting analyses to assess the			
				reasonableness and impact of these inputs on the			
	Executive		Loan Pool	results. (Attendees: A. Li, K. Kalafatis, S. Shankar, T.			
Kalafatis, Kostas	Director	14 Feb 2025	Valuation	Lakhanpal)	0.5	\$700.00	\$350.00
				Internal discussion on the estimation of the discount			
				rate assumption applicable to the valuation model and			
				reviewed supporting analyses to assess the			
				reasonableness and impact of these inputs on the			
			Loan Pool	results. (Attendees: A. Li, K. Kalafatis, S. Shankar, T.			
Shankar, Shweta	Senior Manager	14 Feb 2025	Valuation	Lakhanpal)	0.5	\$600.00	\$300.00
				Internal discussion on the estimation of the discount			
				rate assumption applicable to the valuation model and			
				reviewed supporting analyses to assess the			
				reasonableness and impact of these inputs on the			
			Loan Pool	results. (Attendees: A. Li, K. Kalafatis, S. Shankar, T.			
Li, Alex	Manager	14 Feb 2025	Valuation	Lakhanpal)	0.5	\$500.00	\$250.00
				Internal discussion on the estimation of the discount			
				rate assumption applicable to the valuation model and			
				reviewed supporting analyses to assess the			
				reasonableness and impact of these inputs on the			
			Loan Pool	results. (Attendees: A. Li, K. Kalafatis, S. Shankar, T.			
Lakhanpal, Tushar	Senior	14 Feb 2025	Valuation	Lakhanpal)	0.5	\$400.00	\$200.00

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Continued to review discounted cash flow valuation			
				for a loan portfolio by projecting expected principal			
				and interest cash flows based on loan-specific terms,			
			Loan Pool	applying appropriate risk-adjusted discount rates, and			
Li, Alex	Manager	14 Feb 2025	Valuation	reviewing model logic and inputs.	3.6	\$500.00	\$1,800.00
				Conducted a math check of the discounted cash flow			
				valuation by verifying the accuracy of cash flow			
				projections, discount factor applications, and present			
	~ .	4454665	Loan Pool	value calculations to ensure the model's outputs were			
Sawnani, Hirdai	Senior	14 Feb 2025	Valuation	mathematically consistent and free of errors.	5.0	\$400.00	\$2,000.00
				Continued to perform a discounted cash flow			
				valuation for a loan portfolio by projecting expected			
			. D. 1	principal and interest cash flows based on loan-			
T 11 1 70 1	g :	14512025	Loan Pool	specific terms, applying appropriate risk-adjusted	6.1	# 400 00	Φ2 440 00
Lakhanpal, Tushar	Senior	14 Feb 2025	Valuation	discount rates, and reviewing model logic and inputs.	6.1	\$400.00	\$2,440.00
				Internal discussion on the application of default rate,			
				prepayment rate, and recovery rate assumptions to the			
				valuation model, and reviewed supporting analyses to			
	Executive		Loan Pool	assess the reasonableness and impact of these inputs			
Kalafatis, Kostas	Director	18 Feb 2025	Valuation	on the results. (Attendees: A. Li, K. Kalafatis, S.	0.5	\$700.00	\$350.00
Kaiaiaus, Kostas	Director	18 Feb 2023	valuation	Shankar, T. Lakhanpal) Internal discussion on the application of default rate,	0.3	\$700.00	\$330.00
				prepayment rate, and recovery rate assumptions to the			
				valuation model, and reviewed supporting analyses to			
				assess the reasonableness and impact of these inputs			
			Loan Pool	on the results. (Attendees: A. Li, K. Kalafatis, S.			
Shankar, Shweta	Senior Manager	18 Feb 2025	Valuation	Shankar, T. Lakhanpal)	0.5	\$600.00	\$300.00
Shankar, Shweta	Schiol Manager	10 1 00 2023	v aiuation	Internal discussion on the application of default rate,	0.5	\$000.00	\$500.00
				prepayment rate, and recovery rate assumptions to the			
				valuation model, and reviewed supporting analyses to			
				assess the reasonableness and impact of these inputs			
			Loan Pool	on the results. (Attendees: A. Li, K. Kalafatis, S.			
Li, Alex	Manager	18 Feb 2025	Valuation	Shankar, T. Lakhanpal)	0.5	\$500.00	\$250.00

N.T	D l.	Date	Project	Description	11	Hourly	Б.,
Name	Rank	Date	Category	Description Internal discussion on the application of default rate,	Hours	Rate	Fee
				prepayment rate, and recovery rate assumptions to the			
				valuation model, and reviewed supporting analyses to			
				assess the reasonableness and impact of these inputs			
			Loan Pool	on the results. (Attendees: A. Li, K. Kalafatis, S.			
Lakhanpal, Tushar	Senior	18 Feb 2025	Valuation	Shankar, T. Lakhanpal)	0.5	\$400.00	\$200.00
Zakitanpan, Tushar	Semer	101002020	, aradron	Call with E. Seeton, J. Arsenault, and K. Scholes at	0.5	φ 100.00	Ψ200.00
				Franchise Group to discuss the valuation analysis			
				assumptions as of 12/28/2024 and their impact of			
			Loan Pool	inputs on results (EY Attendees: K. Kalafatis, S.			
Lakhanpal, Tushar	Senior	18 Feb 2025	Valuation	Shankar, T. Lakhanpal, A. Li)	0.5	\$400.00	\$200.00
. ,				Call with E. Seeton, J. Arsenault, and K. Scholes at		,	
				Franchise Group to discuss the valuation analysis			
				assumptions as of 12/28/2024 and their impact of			
	Executive		Loan Pool	inputs on results (EY Attendees: K. Kalafatis, S.			
Kalafatis, Kostas	Director	18 Feb 2025	Valuation	Shankar, T. Lakhanpal, A. Li)	0.5	\$700.00	\$350.00
				Call with E. Seeton, J. Arsenault, and K. Scholes at			
				Franchise Group to discuss the valuation analysis			
				assumptions as of 12/28/2024 and their impact of			
			Loan Pool	inputs on results (EY Attendees: K. Kalafatis, S.			
Shankar, Shweta	Senior Manager	18 Feb 2025	Valuation	Shankar, T. Lakhanpal, A. Li)	0.5	\$600.00	\$300.00
				Call with E. Seeton, J. Arsenault, and K. Scholes at			
				Franchise Group to discuss the valuation analysis			
				assumptions as of 12/28/2024 and their impact of			
			Loan Pool	inputs on results (EY Attendees: K. Kalafatis, S.			
Li, Alex	Manager	18 Feb 2025	Valuation	Shankar, T. Lakhanpal, A. Li)	0.5	\$500.00	\$250.00
				Drafted a finance receivable valuation report for			
				Franchise Group, Inc. outlining key assumptions,			
				valuation methodology, and calculation results,			
				providing clear documentation of the approach,			
T 11 1 7 1	g .	10 5 1 2027	Loan Pool	rationale for inputs, and summary of valuation	1.0	# 400 00	Ф 72 0 00
Lakhanpal, Tushar	Senior	19 Feb 2025	Valuation	outcomes.	1.8	\$400.00	\$720.00
				Continued to analyze and review key valuation			
				assumptions including default rates, prepayment rates,			
			T D 1	and recovery rates by benchmarking against industry			
I ald an all Tar 1	G :	20 E-1-2025	Loan Pool	data, observed portfolio performance, and relevant	1.5	¢400.00	¢(00,00
Lakhanpal, Tushar	Senior	20 Feb 2025	Valuation	market studies.	1.5	\$400.00	\$600.00

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Continued to draft a finance receivable valuation			
				report for Franchise Group, Inc. outlining key			
				assumptions, valuation methodology, and calculation			
			T D 1	results, providing clear documentation of the			
Lakhanpal, Tushar	Senior	20 Feb 2025	Loan Pool Valuation	approach, rationale for inputs, and summary of valuation outcomes.	3.7	\$400.00	\$1,480.00
Laknanpai, Tusnar	Sellior	20 Feb 2023	valuation	Reviewed the finance receivable valuation report for	3.7	\$400.00	\$1,460.00
				Franchise Group, Inc. outlining key assumptions,			
				valuation methodology, and calculation results,			
				providing clear documentation of the approach,			
			Loan Pool	rationale for inputs, and summary of valuation			
Li, Alex	Manager	20 Feb 2025	Valuation	outcomes.	4.5	\$500.00	\$2,250.00
				Executive level review of the finance receivable			
				valuation report for Franchise Group, Inc. outlining			
				key assumptions, valuation methodology, and			
				calculation results, providing clear documentation of			
77 1 0 1 77	Executive	0.4 17 1. 000 5	Loan Pool	the approach, rationale for inputs, and summary of	1.0	Φ π οο οο	#7 00 00
Kalafatis, Kostas	Director	24 Feb 2025	Valuation	valuation outcomes.	1.0	\$700.00	\$700.00
			Loan Pool	Reviewed the finance receivable valuation report for			
Shankar, Shweta	Senior Manager	24 Feb 2025	Valuation	Franchise Group, Inc. and provided comments.	2.0	\$600.00	\$1,200.00
				Call with J. Arsenault and K. Scholes at Franchise			
				Group to discuss the valuation analysis and valuation			
				report for Franchise Group, Inc. as of 12/28/2024 outlining key assumptions, valuation methodology,			
	Executive		Loan Pool	and calculation results (EY Attendees: K. Kalafatis, S.			
Kalafatis, Kostas	Director	24 Feb 2025	Valuation	Shankar, T. Lakhanpal, A. Li)	0.5	\$700.00	\$350.00
,				Call with J. Arsenault and K. Scholes at Franchise			,
				Group to discuss the valuation analysis and valuation			
				report for Franchise Group, Inc. as of 12/28/2024			
				outlining key assumptions, valuation methodology,			
			Loan Pool	and calculation results (EY Attendees: K. Kalafatis, S.			
Shankar, Shweta	Senior Manager	24 Feb 2025	Valuation	Shankar, T. Lakhanpal, A. Li)	0.5	\$600.00	\$300.00

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Call with J. Arsenault and K. Scholes at Franchise			
				Group to discuss the valuation analysis and valuation			
				report for Franchise Group, Inc. as of 12/28/2024			
				outlining key assumptions, valuation methodology,			
			Loan Pool	and calculation results (EY Attendees: K. Kalafatis, S.			
Li, Alex	Manager	24 Feb 2025	Valuation	Shankar, T. Lakhanpal, A. Li)	0.5	\$500.00	\$250.00
				Call with J. Arsenault and K. Scholes at Franchise			
				Group to discuss the valuation analysis and valuation			
				report for Franchise Group, Inc. as of 12/28/2024			
				outlining key assumptions, valuation methodology,			
			Loan Pool	and calculation results (EY Attendees: K. Kalafatis, S.			
Lakhanpal, Tushar	Senior	24 Feb 2025	Valuation	Shankar, T. Lakhanpal, A. Li)	0.5	\$400.00	\$200.00
				Conducted a review of the valuation report to assess			
				the appropriateness of key assumptions, the soundness			
			Loan Pool	of the valuation methodology, and the accuracy of the			
Biswas, Milton	Partner	03 Mar 2025	Valuation	calculation results.	0.5	\$750.00	\$375.00
				Total	77.3		\$34,945.00

Pursuant to Paragraph 6 of this fee statement, the Loan Pool Valuation amounts take into account certain fees incurred during the period from January 29, 2025 through March 3, 2025 which were not included in prior Monthly Fee Statements.

VALUATION ASSISTANCE

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Discussion about valuation team workstreams and			
			Valuation	expectations (Attendees: S. Anwer, K. Yuan, C.			
Anwer, Sarah	Senior	03 Dec 2024	Assistance	Summers, J. Lewis)	0.5	\$400.00	\$200.00
				Discussion about valuation team workstreams and			
			Valuation	expectations (Attendees: S. Anwer, K. Yuan, C.			
Yuan, Kris	Staff	03 Dec 2024	Assistance	Summers, J. Lewis)	0.5	\$250.00	\$125.00
				Discussion about valuation team workstreams and			
			Valuation	expectations (Attendees: S. Anwer, K. Yuan, C.			
Summers, Caroline	Staff	03 Dec 2024	Assistance	Summers, J. Lewis)	0.5	\$250.00	\$125.00
				Discussion about valuation team workstreams and			
	~ ~		Valuation	expectations (Attendees: S. Anwer, K. Yuan, C.		***	44.5.5 0.0
Lewis, Jason	Staff	03 Dec 2024	Assistance	Summers, J. Lewis)	0.5	\$250.00	\$125.00
				Reviewed the Guideline Public Companies from the			
				2023 impairment analysis and utilized EY internal tool to			
			37.1	gather market data to support Weighted Average Cost of			
т . т	G, CC	04 D 2024	Valuation	Capital calculation for The Vitamin Shoppe and Pet	1.0	Φ 2 50.00	# 2 50.00
Lewis, Jason	Staff	04 Dec 2024	Assistance	Supplies Plus.	1.0	\$250.00	\$250.00
			Valuation	Updated income statements for The Vitamin Shoppe and			
Lewis, Jason	Staff	04 Dec 2024	Assistance	Pet Supplies Plus and made edits to the model.	1.0	\$250.00	\$250.00
			Valuation	Updated balance sheets for The Vitamin Shoppe and Pet			
Lewis, Jason	Staff	04 Dec 2024	Assistance	Supplies Plus, and made edits to the model.	1.5	\$250.00	\$375.00
Í							
			Valuation	Reviewed the Guideline Public Companies from the 2023 impairment analysis; researched new Guideline			
Yuan, Kris	Staff	05 Dec 2024	Assistance	Public Companies and assessed reasonableness.	0.3	\$250.00	\$75.00
i uali, Ki is	Stall	03 Dec 2024	Assistance	Calculated the breakdown of corporate expenses to be	0.3	\$430.00	\$/3.00
			Valuation	assigned to reporting units based on percentage of total			
Lewis, Jason	Staff	05 Dec 2024	Assistance	Franchise Group revenue.	1.0	\$250.00	\$250.00
LCW15, JaSUII	Stall	03 Dec 2024	Assistance	Calculated Weighted Average Cost of Capital for The	1.0	φΔ30.00	\$250.00
			Valuation	Vitamin Shoppe and Pet Supplies Plus using updated			
Lewis, Jason	Staff	05 Dec 2024	Assistance	market debt and equity data.	1.0	\$250.00	\$250.00
Lewis, Jason	Stall	03 DEC 2024	Assistance	market debt and equity data.	1.0	$\phi \angle J 0.00$	\$450.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Reviewed the Guideline Public Companies from the			
				2023 impairment analysis, conducted a Guideline Public			
			37 1 d	Company screen, and utilized EY internal tool to gather			
Summers, Caroline	Staff	05 Dag 2024	Valuation Assistance	market data to support Weighted Average Cost of Capital	0.8	\$250.00	\$200.00
Summers, Caroline	Stall	05 Dec 2024	Assistance	calculation for Buddy's Furnishings, Inc. Calculated Weighted Average Cost of Capital for	0.8	\$230.00	\$200.00
			Valuation	Buddy's Furnishings, Inc. using updated market debt and			
Summers, Caroline	Staff	05 Dec 2024	Assistance	equity data.	0.5	\$250.00	\$125.00
Summers, Caronne	Starr	03 BCC 2024		• •	0.5	Ψ230.00	ψ123.00
G	C4 CC	05 D 2024	Valuation	Updated income statements for Buddy's Furnishings,	0.0	#250.00	¢200 00
Summers, Caroline	Staff	05 Dec 2024	Assistance	Inc., and made edits to the model.	0.8	\$250.00	\$200.00
	~ 00	0.55	Valuation	Updated balance sheets for Buddy's Furnishings, Inc.,		A	***
Summers, Caroline	Staff	06 Dec 2024	Assistance	and made edits to the model.	1.3	\$250.00	\$325.00
				Reviewed Weighted Average Cost of Capital, income			
			Valuation	statement, balance sheet for Buddy's Furnishings, Inc.			
Yuan, Kris	Staff	06 Dec 2024	Assistance	and made updates to the model.	1.0	\$250.00	\$250.00
				Performed Discounted Cash Flow analysis to derive an			
				Enterprise Value for The Vitamin Shoppe and Pet			
				Supplies Plus. Updated projected Net Working Capital to			
	G . CC	0 (D 2024	Valuation	support Discounted Cash Flow model and made updates	4.0	Φ2.50.00	Ø1 000 00
Lewis, Jason	Staff	06 Dec 2024	Assistance	to Weighted Average Cost of Capital.	4.0	\$250.00	\$1,000.00
				Updated Prospective Financial Information and Weighted Average Cost of Capital comparison for The			
			Valuation	Vitamin Shoppe and Pet Supplies Plus, made edits to			
Lewis, Jason	Staff	09 Dec 2024	Assistance	model.	2.0	\$250.00	\$500.00
Lewis, Jason	Starr	0) Dec 2024	Assistance		2.0	Ψ230.00	\$500.00
				Performed Discounted Cash Flow analysis to derive an			
				Enterprise Value for Buddy's, as well as performed a			
	~ 00		Valuation	Prospective Financial Information and Weighted		A	A
Summers, Caroline	Staff	09 Dec 2024	Assistance	Average Cost of Capital comparison for Buddy's.	2.5	\$250.00	\$625.00
			37-1 4	Reviewed the year-to-date balance sheet for Buddy's and			
Yuan, Kris	Staff	09 Dec 2024	Valuation Assistance	match account IDs with the past three years historical balance sheet.	0.5	\$250.00	\$125.00
i uali, Kiis	Stall	03 Dec 2024			0.5	\$230.00	\$123.00
	G . CC	00 D 2024	Valuation	Updated the balance sheet and Discounted Cash Flow	0.5	Φ2.50.00	#1 25 60
Summers, Caroline	Staff	09 Dec 2024	Assistance	model based on comments provided by Kris Yuan.	0.5	\$250.00	\$125.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Yuan, Kris	Staff	10 Dec 2024	Valuation Assistance	Reviewed Discounted Cash Flow model, Weighted Average Cost of Capital, and Prospective Financial Information comparisons for Buddy's and made updates to the model.	2.0	\$250.00	\$500.00
Summers, Caroline	Staff	10 Dec 2024	Valuation Assistance	Updated the Discounted Cash Flow model, Weighted Average Cost of Capital, and Prospective Financial Information comparisons for Buddy's based on comments provided by Kris Yuan.	0.6	\$250.00	\$150.00
Summers, Caroline	Staff	10 Dec 2024	Valuation Assistance	Drafted initial diligence questions based on Buddy's Prospective Financial Information.	1.0	\$250.00	\$250.00
Yuan, Kris	Staff	10 Dec 2024	Valuation Assistance	Internal discussion regarding Prospective Financial Information comparisons and identify diligence questions. (Attendees: K. Yuan, C. Summers)	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	10 Dec 2024	Valuation Assistance	Internal discussion regarding Prospective Financial Information comparisons and identify diligence questions. (Attendees: K. Yuan, C. Summers)	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	11 Dec 2024	Valuation Assistance	Updated diligence questions and Prospective Financial Information compare based on comments provided by Kris Yuan.	2.0	\$250.00	\$500.00
Yuan, Kris	Staff	11 Dec 2024	Valuation Assistance	Reviewed Buddy's diligence questions prepared by Caroline Summers.	2.0	\$250.00	\$500.00
Summers, Caroline	Staff	11 Dec 2024	Valuation Assistance	Updated diligence questions based on comments provided by Kris Yuan.	1.0	\$250.00	\$250.00
Lewis, Jason	Staff	11 Dec 2024	Valuation Assistance	Updated Discounted Cash Flow model, Prospective Financial Information comparison, and Year-to-date portion of historical balance sheet for The Vitamin Shoppe and Pet Supplies Plus.	2.0	\$250.00	\$500.00
Yuan, Kris	Staff	11 Dec 2024	Valuation Assistance	Reviewed Buddy's diligence questions prepared by Caroline Summers.	0.5	\$250.00	\$125.00
Yuan, Kris	Staff	11 Dec 2024	Valuation Assistance	Internal discussion and review of diligence questions. (Attendees: K. Yuan, C. Summers)	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	11 Dec 2024	Valuation Assistance	Internal discussion and review of diligence questions. (Attendees: K. Yuan, C. Summers)	0.5	\$250.00	\$125.00

27		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Summers, Caroline	Staff	11 Dec 2024	Valuation Assistance	Updated diligence questions based on comments provided by Kris Yuan.	0.8	\$250.00	\$200.00
Summers, curemic	51011	11 200 202 :	1100101010	Internal discussion to review Buddy's Prospective	0.0	Ψ20.00	Ψ200.00
				Financial Information comparison and preliminary			
	Senior		Valuation	Discounted Cash Flow schedules. (Attendees: C. Lowe,			
Lowe, Chade	Manager	12 Dec 2024	Assistance	K. Yuan, C. Summers)	1.2	\$600.00	\$720.00
				Internal discussion to review Buddy's Prospective			
			77.1 ·	Financial Information comparison and preliminary			
V V	24-42	12 D 2024	Valuation	Discounted Cash Flow schedules. (Attendees: C. Lowe,	1.2	\$250.00	¢200.00
Yuan, Kris	Staff	12 Dec 2024	Assistance	K. Yuan, C. Summers) Internal discussion to review Buddy's Prospective	1.2	\$250.00	\$300.00
				Financial Information comparison and preliminary			
			Valuation	Discounted Cash Flow schedules. (Attendees: C. Lowe,			
Summers, Caroline	Staff	12 Dec 2024	Assistance	K. Yuan, C. Summers)	1.2	\$250.00	\$300.00
,				Updated Guideline Public Company set, Weighted			
				Average Cost of Capital, Prospective Financial			
			Valuation	Information compare, and diligence questions list based			
Summers, Caroline	Staff	12 Dec 2024	Assistance	on meeting with Chade Lowe and Kris Yuan.	1.5	\$250.00	\$375.00
			Valuation	Drafted initial diligence questions based on Pet Supplies			
Lewis, Jason	Staff	13 Dec 2024	Assistance	Plus Prospective Financial Information.	2.0	\$250.00	\$500.00
			Valuation	Prepared market data multiples and growth and margins			
Summers, Caroline	Staff	13 Dec 2024	Assistance	workpapers.	0.5	\$250.00	\$125.00
				Reviewed all reporting unit forecasted financial and			
T 61 1	Senior	125 2024	Valuation	historical financial data and internal presentations		# COO OO	#100.00
Lowe, Chade	Manager	13 Dec 2024	Assistance	received to date from client and reporting unit leaders.	0.3	\$600.00	\$180.00
				Prepared and sent emails with updated data request list items to each reporting unit leader including K. Barrett			
				(Pet Supplies Plus), J. Lawrence (Buddy's), and R.			
				Maietta (The Vitamin Shoppe). J. Arsenault (Franchise			
	Senior		Valuation	Group, Inc.) and T. Will (Franchise Group, Inc.) also			
Lowe, Chade	Manager	13 Dec 2024	Assistance	copied in email.	0.2	\$600.00	\$120.00
	Senior		Valuation	Reviewed board of director slide deck provided by			
Lowe, Chade	Manager	16 Dec 2024	Assistance	Thomas Will.	0.2	\$600.00	\$120.00
			Valuation				
Lewis, Jason	Staff	16 Dec 2024	Assistance	Updated initial diligence questions for Pet Supplies Plus.	1.0	\$250.00	\$250.00

% T	Dool	Transaction	Project	Description	11	Hourly	F
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Lewis, Jason	Staff	16 Dec 2024	Valuation Assistance	Drafted initial diligence questions for The Vitamin Shoppe.	1.0	\$250.00	\$250.00
Anwer, Sarah	Senior	16 Dec 2024	Valuation Assistance	Reviewed client provided Board of Directors slide deck and debtors in possession slide deck and corroborated numbers and information with the client provided excel files for Pet Supplies Plus and The Vitamin Shoppe.	0.5	\$400.00	\$200.00
Anwer, Sarah	Senior	16 Dec 2024	Valuation Assistance	Reviewed and math checked weighted average cost of capital calculation prepared by Jason Lewis for Pet Supplies Plus and The Vitamin Shoppe.	0.3	\$400.00	\$120.00
Anwer, Sarah	Senior	16 Dec 2024	Valuation Assistance	Reviewed and math checked balance sheet and income statement prepared by Jason Lewis for Pet Supplies Plus and The Vitamin Shoppe.	1.5	\$400.00	\$600.00
Anwer, Sarah	Senior	16 Dec 2024	Valuation Assistance	Prepared country risk premium calculation for Pet Supplies Plus and The Vitamin Shoppe.	1.5	\$400.00	\$600.00
Anwer, Sarah	Senior	16 Dec 2024	Valuation Assistance	Reviewed and updated diligence questions prepared by Jason Lewis for Pet Supplies Plus	2.0	\$400.00	\$800.00
Anwer, Sarah	Senior	16 Dec 2024	Valuation Assistance	Reviewed and updated diligence questions prepared by Jason Lewis for The Vitamin Shoppe	1.0	\$400.00	\$400.00
Summers, Caroline	Staff	16 Dec 2024	Valuation Assistance	Prepared guideline transactions workpaper for Buddy's and updated prospective financial information compare based on edits provided by Kris Yuan.	1.0	\$250.00	\$250.00
Lowe, Chade	Senior Manager	17 Dec 2024	Valuation Assistance	Edited forecast diligence questions for Buddy's.	2.4	\$600.00	\$1,440.00
Lewis, Jason	Staff	17 Dec 2024	Valuation Assistance	Updated initial diligence questions for The Vitamin Shoppe.	1.5	\$250.00	\$375.00
Lowe Chade	Senior	17 Dec 2024	Valuation	Internal discussion to review The Vitamin Shoppe and Pet Supplies Plus Prospective Financial Information comparison, preliminary Discounted Cash Flow schedules, and diligence questions. (Attendees: C. Lowe,	1.7	\$600.00	\$1,020.00
Lowe, Chade	Senior Manager	17 Dec 2024	Valuation Assistance	schedules, and diligence questions. (Attendees: C. Lowe, S. Anwer, J. Lewis)	1.7	\$600.00	\$1,0

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal discussion to review The Vitamin Shoppe and			
				Pet Supplies Plus Prospective Financial Information			
			37.1-4	comparison, preliminary Discounted Cash Flow			
Anwer, Sarah	Senior	17 Dec 2024	Valuation Assistance	schedules, and diligence questions. (Attendees: C. Lowe, S. Anwer, J. Lewis)	1.7	\$400.00	\$680.00
Allwel, Salali	Sellioi	1 / Dec 2024	Assistance	Internal discussion to review The Vitamin Shoppe and	1./	\$400.00	\$000.00
				Pet Supplies Plus Prospective Financial Information			
				comparison, preliminary Discounted Cash Flow			
			Valuation	schedules, and diligence questions. (Attendees: C. Lowe,			
Lewis, Jason	Staff	17 Dec 2024	Assistance	S. Anwer, J. Lewis)	1.7	\$250.00	\$425.00
,				Created a Company Specific Risk Premium sensitivity			
				for Pet Supplies Plus and The Vitamin Shoppe. Also			
				updated Prospective Financial Information comparison			
			Valuation	for The Vitamin Shoppe and reviewed tradename data for			
Lewis, Jason	Staff	17 Dec 2024	Assistance	Pet Supplies Plus.	1.3	\$250.00	\$325.00
			*** 1	Math checked the discounted cashflow analysis prepared			
A C 1	g .	17.D 2024	Valuation	by Jason Lewis and updated for errors for Pet Supplies	2.0	¢400.00	#800 00
Anwer, Sarah	Senior	17 Dec 2024	Assistance	Plus. Math checked the discounted cashflow analysis prepared	2.0	\$400.00	\$800.00
			Valuation	by Jason Lewis and updated for errors for The Vitamin			
Anwer, Sarah	Senior	17 Dec 2024	Assistance	Shoppe.	1.0	\$400.00	\$400.00
7 HI Wei, Suluii	Semoi	17 Bec 2021	1 issistance	Analyzed client data for modeling the trade name for Pet	1.0	φ100.00	ψ 100.00
				Supplies Plus. Prepared Relief from Royalty method			
			Valuation	schedule based on the data and identified discrepancies /			
Anwer, Sarah	Senior	17 Dec 2024	Assistance	items to confirm with client.	2.5	\$400.00	\$1,000.00
				Internal discussion to review Buddy's diligence questions			
			Valuation	and Discounted Cash Flow analysis. (Attendees: C.			
Summers, Caroline	Staff	17 Dec 2024	Assistance	Lowe, C. Summers)	0.3	\$250.00	\$75.00
				Internal discussion to review Buddy's diligence questions			
T 01 1	Senior	155 2024	Valuation	and Discounted Cash Flow analysis. (Attendees: C.	0.2	# coo oo	#100.00
Lowe, Chade	Manager	17 Dec 2024	Assistance	Lowe, C. Summers)	0.3	\$600.00	\$180.00
			Valuation	Reviewed and updated diligence questions based on			
Summers, Caroline	Staff	18 Dec 2024	Assistance	feedback provided by Chade Lowe.	0.5	\$250.00	\$125.00
				Performed a Discounted Cash Flow sensitivity analysis			
			Valuation	to assess the inclusion of a company specific risk			
Summers, Caroline	Staff	18 Dec 2024	Assistance	premium in the Weighted Average Cost of Capital.	1.5	\$250.00	\$375.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
	Senior		Valuation	Email correspondence with C. Summers on the			
Lowe, Chade	Manager	19 Dec 2024	Assistance	discounted cash flow sensitivity on Buddy's.	0.2	\$600.00	\$120.00
			37.1 ·	Updated discounted cash flow sensitivity which was then			
Summers, Caroline	Staff	20 Dec 2024	Valuation Assistance	used to prepare final diligence questions and email both to C. Lowe.	1.0	\$250.00	\$250.00
Summers, Caronne	Stall	20 Dec 2024	Assistance	Email correspondence with J. Arsenault and T. Will	1.0	\$230.00	\$230.00
	Senior		Valuation	(Franchise Group, Inc.) regarding forecast diligence			
Lowe, Chade	Manager	20 Dec 2024	Assistance	questions for the 3 reporting units.	0.1	\$600.00	\$60.00
,	8			Reviewed the open items in the data request list and the	-	*	,
			Valuation	files client sent including board presentation and			
Yuan, Kris	Staff	01 Jan 2025	Assistance	financials for Buddy's.	0.5	\$250.00	\$125.00
			Valuation	Prepared data request list for the fresh start analysis for			
Summers, Caroline	Staff	06 Jan 2025	Assistance	Buddy's.	2.0	\$250.00	\$500.00
			Valuation	Updated franchising and licensing balance sheet for			
Summers, Caroline	Staff	09 Jan 2025	Assistance	Buddy's.	1.0	\$250.00	\$250.00
			Valuation	Updated franchising and licensing income statement for			
Summers, Caroline	Staff	09 Jan 2025	Assistance	Buddy's.	0.5	\$250.00	\$125.00
				Reviewed the open items in the data request list and the			
			Valuation	files client sent including board presentation and			
Summers, Caroline	Staff	09 Jan 2025	Assistance	financials for Buddy's.	1.0	\$250.00	\$250.00
			Valuation	Updated franchising and licensing balance sheet and			
Summers, Caroline	Staff	09 Jan 2025	Assistance	income statement and data request list.	1.5	\$250.00	\$375.00
				Wrote and sent email to American Freight, The Vitamin			
T C1 1	Senior	061 2025	Valuation	Shoppe, Pet Supplies Plus, and Buddy's to check status of	0.1	Φ.600.00	# 60.00
Lowe, Chade	Manager	06 Jan 2025	Assistance	data requests.	0.1	\$600.00	\$60.00
	Senior		Valuation	Call with Anthony Belmonte (Pet Supplies Plus) on			
Lowe, Chade	Manager	15 Jan 2025	Assistance	impairment status	0.1	\$600.00	\$60.00
			Valuation	Read and drafted follow-ups to diligence responses sent			
Anwer, Sarah	Senior	15 Jan 2025	Assistance	by client for Pet supplies Plus	0.7	\$400.00	\$280.00
	Senior		Valuation	Call with Bill Knauss, Kyle Flatley, Kris Shirley, Jeff			
Lowe, Chade	Manager	14 Jan 2025	Assistance	Glackin to discuss lease impairment scope and process.	0.3	\$600.00	\$180.00
			Valuation	Call with Bill Knauss, Kyle Flatley, Kris Shirley, Jeff			
Anwer, Sarah	Senior	14 Jan 2025	Assistance	Glackin to discuss lease impairment scope and process.	0.3	\$400.00	\$120.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Lewis, Jason	Staff	06 Jan 2025	Valuation Assistance	Prepared data request list for the fresh start analysis for The Vitamin Shoppe	1.0	\$250.00	\$250.00
Summers, Caroline	Staff	16 Jan 2025	Valuation Assistance	Prepared flat file exhibits for the Franchise Group purchase price allocation valuation report	5.0	\$250.00	\$1,250.00
Lowe, Chade	Senior Manager	17 Jan 2025	Valuation Assistance	Reviewed client responses to diligence questions and discussed model updates needed to be made for Pet Supplies Plus. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis	2.0	\$600.00	\$1,200.00
Anwer, Sarah	Senior	17 Jan 2025	Valuation Assistance	Reviewed client responses to diligence questions and discussed model updates needed to be made for Pet Supplies Plus. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis	2.0	\$400.00	\$800.00
Lewis, Jason	Staff	17 Jan 2025	Valuation Assistance	Reviewed client responses to diligence questions and discussed model updates needed to be made for Pet Supplies Plus. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis	2.0	\$250.00	\$500.00
Lewis, Jason	Staff	17 Jan 2025	Valuation Assistance	Made edits to the model for Pet Supplies Plus	1.0	\$250.00	\$250.00
Lowe, Chade	Senior Manager	17 Jan 2025	Valuation Assistance	Prepared and send email follow-up question to Management on Pet Supplies Plus diligence questions/responses	0.2	\$600.00	\$120.00
Yuan, Kris	Staff	21 Jan 2025	Valuation Assistance	Reviewed email response and client responses to diligence questions on Buddy's.	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	21 Jan 2025	Valuation Assistance	Reviewed email response and client responses to diligence questions on Buddy's.	1.0	\$250.00	\$250.00
Summers, Caroline	Staff	21 Jan 2025	Valuation Assistance	Reviewed client responses to diligence questions and identified follow-up questions with Kris Yuan	0.5	\$250.00	\$125.00
Yuan, Kris	Staff	21 Jan 2025	Valuation Assistance	Reviewed client responses to diligence questions and identified follow-up questions with Caroline Summers	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	21 Jan 2025	Valuation Assistance	Updated Guideline Transaction Method and Guideline Public Company Method based on comments provided by Chade Lowe.	1.0	\$250.00	\$250.00
Lowe, Chade	Senior Manager	21 Jan 2025	Valuation Assistance	Reviewed trade name data received from client and prepared and sent email with follow-up requests and status update	0.7	\$600.00	\$420.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Reviewed Guideline Public Company Method, Guideline			
			37.1	Transaction Method, and Company Specific Risk			
V V	Ct. CC	22 1 2025	Valuation	Premium sensitivity options for Buddy's and identify	0.0	¢250.00	¢200 00
Yuan, Kris	Staff	22 Jan 2025	Assistance	updates.	0.8	\$250.00	\$200.00
				Reviewed updates to the Guideline Public Company			
			Valuation	Method, Guideline Transaction Method and Company			
Summers, Caroline	Staff	22 Jan 2025	Assistance	Specific Risk Premium sensitivity with Kris Yuan	1.0	\$250.00	\$250.00
				Reviewed updates to the Guideline Public Company			ļ
				Method, Guideline Transaction Method and Company			
			Valuation	Specific Risk Premium sensitivity with Caroline			
Yuan, Kris	Staff	22 Jan 2025	Assistance	Summers.	1.0	\$250.00	\$250.00
			Valuation	Updated market multiples and transaction data based on			ļ
Summers, Caroline	Staff	22 Jan 2025	Assistance	discussion with Kris Yuan.	1.0	\$250.00	\$250.00
				Reviewed client responses to diligence questions and			
			Valuation	discussed model updates. Attended by Chade Lowe, Kris			
Summers, Caroline	Staff	22 Jan 2025	Assistance	Yuan, and Caroline Summers	1.0	\$250.00	\$250.00
				Reviewed client responses to diligence questions and			
			Valuation	discussed model updates. Attended by Chade Lowe, Kris			
Yuan, Kris	Staff	22 Jan 2025	Assistance	Yuan, and Caroline Summers	1.0	\$250.00	\$250.00
				Reviewed client responses to diligence questions and			
	Senior		Valuation	discussed model updates. Attended by Chade Lowe, Kris			
Lowe, Chade	Manager	22 Jan 2025	Assistance	Yuan, and Caroline Summers	1.0	\$600.00	\$600.00
				Prepared market movement and key inputs/assumptions			ļ
			Valuation	comparisons to prior purchase accounting valuation			
Summers, Caroline	Staff	22 Jan 2025	Assistance	prepared for Buddy's.	0.6	\$250.00	\$150.00
			Valuation	Updated guideline transaction method exhibit to select an			
Summers, Caroline	Staff	22 Jan 2025	Assistance	enterprise value control premium.	1.0	\$250.00	\$250.00
				Reviewed updates made by Caroline Summers on			
			Valuation	Company Specific Risk Premium sensitivity and			
Yuan, Kris	Staff	23 Jan 2025	Assistance	Guideline Public Company Method workpapers.	0.7	\$250.00	\$175.00
1 dull, IXII	Duili	23 Juli 2023	2 15515tu1100	Reviewed enterprise value and tradename assumptions	0.7	Ψ230.00	ψ175.00
	Senior		Valuation	for Buddy's. Attended by Chade Lowe, Kris Yuan, and			
Lowe, Chade	Manager	23 Jan 2025	Assistance	Caroline Summers	1.0	\$600.00	\$600.00
20e, chade	1.14114501	25 0411 2025	1 10010141100	Reviewed enterprise value and tradename assumptions	1.0	\$000.00	Ψ000.00
			Valuation	for Buddy's. Attended by Chade Lowe, Kris Yuan, and			
Yuan, Kris	Staff	23 Jan 2025	Assistance	Caroline Summers	1.0	\$250.00	\$250.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Summers, Caroline	Staff	23 Jan 2025	Valuation Assistance	Reviewed enterprise value and tradename assumptions for Buddy's. Attended by Chade Lowe, Kris Yuan, and Caroline Summers Prepared guideline public company method to derive	1.0	\$250.00	\$250.00
Lewis, Jason	Staff	21 Jan 2025	Valuation Assistance	enterprise value for both Pet Supplies Plus and The Vitamin Shoppe	2.0	\$250.00	\$500.00
Lowe, Chade	Senior Manager	22 Jan 2025	Valuation Assistance	Reviewed weighted average cost of capital and enterprise value assumptions for Pet Supplies Plus. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis	0.7	\$600.00	\$420.00
Anwer, Sarah	Senior	22 Jan 2025	Valuation Assistance	Reviewed weighted average cost of capital and enterprise value assumptions for Pet Supplies Plus. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis	0.7	\$400.00	\$280.00
Anwer, Sarah	Senior	22 Jan 2025	Valuation Assistance	Analyzed guideline public company method multiples for Pet Supplies Plus including implied multiples.	1.3	\$400.00	\$520.00
Lewis, Jason	Staff	22 Jan 2025	Valuation Assistance Valuation	Reviewed weighted average cost of capital and enterprise value assumptions for Pet Supplies Plus. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis Made edits to guideline public company method assumptions and prepared guideline public company data and historical enterprise value assumptions for Pet	0.7	\$250.00	\$175.00
Lewis, Jason	Staff	22 Jan 2025	Assistance Valuation	Reviewed and analyzed market multiples for Pet	2.8	\$250.00	\$700.00
Anwer, Sarah Anwer, Sarah	Senior Senior	23 Jan 2025 23 Jan 2025	Assistance Valuation Assistance	Supplies Plus while considering previous analyses. Revisited tradename analysis to assess royalty rate reasonableness for Pet Supplies Plus.	0.6	\$400.00	\$240.00 \$280.00
Anwer, Sarah	Senior	23 Jan 2025	Valuation Assistance	Checked comments received from quality control math check of the Pet Supplies Plus valuation model.	0.7	\$400.00	\$280.00
Lowe, Chade	Senior Manager	24 Jan 2025	Valuation Assistance	Reviewed guideline public company data as well as historical enterprise value and tradename assumptions to understand the drivers of value decline for Pet Supplies Plus. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis	1.7	\$600.00	\$1,020.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Anwer, Sarah	Senior	24 Jan 2025	Valuation Assistance	Reviewed guideline public company data as well as historical enterprise value and tradename assumptions to understand the drivers of value decline for Pet Supplies Plus. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis	1.7	\$400.00	\$680.00
Lewis, Jason	Staff	24 Jan 2025	Valuation Assistance	Reviewed guideline public company data as well as historical enterprise value and tradename assumptions to understand the drivers of value decline for Pet Supplies Plus. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis	1.7	\$250.00	\$425.00
Shirley, Kris	Partner	24 Jan 2025	Valuation Assistance	Reviewed enterprise value and tradename assumptions for Pet Supplies Plus. Attended by Kris Shirley, Jason McGrane, Chade Lowe, Sarah Anwer, and Jason Lewis	0.6	\$750.00	\$450.00
McGrane, Jason	Partner	24 Jan 2025	Valuation Assistance	Reviewed enterprise value and tradename assumptions for Pet Supplies Plus. Attended by Kris Shirley, Jason McGrane, Chade Lowe, Sarah Anwer, and Jason Lewis	0.6	\$750.00	\$450.00
Lowe, Chade	Senior Manager	24 Jan 2025	Valuation Assistance	Reviewed enterprise value and tradename assumptions for Pet Supplies Plus. Attended by Kris Shirley, Jason McGrane, Chade Lowe, Sarah Anwer, and Jason Lewis	0.6	\$600.00	\$360.00
Anwer, Sarah	Senior	24 Jan 2025	Valuation Assistance	Reviewed enterprise value and tradename assumptions for Pet Supplies Plus. Attended by Kris Shirley, Jason McGrane, Chade Lowe, Sarah Anwer, and Jason Lewis	0.6	\$400.00	\$240.00
Lewis, Jason	Staff	24 Jan 2025	Valuation Assistance	Reviewed enterprise value and tradename assumptions for Pet Supplies Plus. Attended by Kris Shirley, Jason McGrane, Chade Lowe, Sarah Anwer, and Jason Lewis	0.6	\$250.00	\$150.00
Lewis, Jason	Staff	24 Jan 2025	Valuation Assistance	Reviewed math check comments and made edits to the model for Pet Supplies Plus	0.7	\$250.00	\$175.00
Lewis, Jason	Staff	24 Jan 2025	Valuation Assistance	Conducted guideline transaction screening for Pet Supplies Plus	0.2	\$250.00	\$50.00
Lewis, Jason	Staff	24 Jan 2025	Valuation Assistance	Prepared guideline public company data and historical enterprise value assumptions for The Vitamin Shoppe review	1.3	\$250.00	\$325.00
Anwer, Sarah	Senior	24 Jan 2025	Valuation Assistance	Rechecked Pet Supplies Plus model after review with senior management. Cleaned up additional data from the model.	1.7	\$400.00	\$680.00

ъ .	Transaction	Project	D 1.4	TT	Hourly	I.
Kank	Date		•	Hours	Rate	Fee
Staff	24 Jan 2025	Assistance		3.0	\$250.00	\$750.00
		37.1				
C4- CC	24 I 2025			0.6	\$250.00	\$150.00
Stall	24 Jan 2023			0.6	\$230.00	\$150.00
<i>~</i> ·	22 7 2025			0.5	# 400 00	Φ200 00
Senior	22 Jan 2025	Assistance	••	0.5	\$400.00	\$200.00
		Valuation				
Senior	23 Jan 2025	Assistance	Supplies Plus.	1.4	\$400.00	\$560.00
		Valuation	Completed math check review of excel model for			
Senior	27 Jan 2025	Assistance	Buddy's.	3.2	\$400.00	\$1,280.00
		Valuation	Reviewed model updates made by Caroline Summers			
Staff	27 Jan 2025	Assistance		0.7	\$250.00	\$175.00
			Reviewed enterprise value and tradename assumptions			·
		Valuation	for Buddy's. Attended by Chade Lowe, Kris Yuan, and			
Staff	27 Jan 2025	Assistance	Caroline Summers	1.1	\$250.00	\$275.00
Senior						
Manager	27 Jan 2025	Assistance		1.1	\$600.00	\$660.00
G	27.1 2025				Φ2.50.00	Φ277.00
Staff	27 Jan 2025	Assistance		1.1	\$250.00	\$275.00
		Valuation				
Staff	27 Ian 2025			0.4	\$250.00	\$100.00
Stall	27 Jan 2023		<u> </u>	0.4	\$230.00	\$100.00
C. CC	27.1 2025			0.4	Φ 2 5 0 0 0	ф100 00
Staff	2 / Jan 2025	Assistance		0.4	\$250.00	\$100.00
		Voluetien				
Staff	27 Jan 2025			1.0	\$250.00	\$250.00
Stall	2 / Jan 2023	Assistance		1.0	φΔ30.00	\$230.00
		Valuation				
Senior	27 Jan 2025			0.5	\$400.00	\$200.00
	Staff Staff	Rank Date Staff 24 Jan 2025 Staff 24 Jan 2025 Senior 22 Jan 2025 Senior 23 Jan 2025 Senior 27 Jan 2025 Staff 27 Jan 2025 Senior 27 Jan 2025 Senior 27 Jan 2025 Staff 27 Jan 2025	RankDateCategoryStaff24 Jan 2025Valuation AssistanceStaff24 Jan 2025Valuation AssistanceSenior22 Jan 2025AssistanceSenior23 Jan 2025AssistanceSenior27 Jan 2025AssistanceStaff27 Jan 2025AssistanceStaff27 Jan 2025AssistanceSenior ManagerValuation 	Staff 24 Jan 2025 Assistance Valuation Staff 24 Jan 2025 Assistance Senior 23 Jan 2025 Assistance Senior 27 Jan 2025 Assistance Valuation Staff 27 Jan 2025 Assistance Valuation Va	Staff 24 Jan 2025 Assistance Valuation Senior 27 Jan 2025 Assistance Valuation Staff 27 Jan 2025 Assistance Valuation Valuatio	Rank Date Category Description Hours Rate Staff 24 Jan 2025 Assistance 24 Jan 2025 Assistance 3.0 \$250.00 Staff 24 Jan 2025 Assistance Confirmed tax amortization data and performed comparative tax amortization benefit for an asset deal scenario 0.6 \$250.00 Senior 22 Jan 2025 Assistance Began math check review of excel model for Pet Supplies Plus. 0.5 \$400.00 Senior 23 Jan 2025 Assistance Completed math check review of excel model for Pet Supplies Plus. 0.5 \$400.00 Senior 27 Jan 2025 Assistance Completed math check review of excel model for Pet Supplies Plus. 3.2 \$400.00 Staff 27 Jan 2025 Assistance Reviewed model updates made by Caroline Summers and prepared the model to be sent to math check. 0.7 \$250.00 Staff 27 Jan 2025 Assistance Reviewed enterprise value and tradename assumptions for Buddy's. Attended by Chade Lowe, Kris Yuan, and Caroline Summers 1.1 \$250.00 Senior Valuation Valuation Assistance Reviewed enterprise value and tradename assumptions for Buddy's. Attended by Chade Lowe,

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Anwer, Sarah	Senior	27 Jan 2025	Valuation Assistance	Assessed value in relation to guideline companies and past analyses and compiled data points for review with senior management.	1.0	\$400.00	\$400.00
Lowe, Chade	Senior Manager	27 Jan 2025	Valuation Assistance	Reviewed guideline public company data and current/historical enterprise value assumptions for The Vitamin Shoppe. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis	1.9	\$600.00	\$1,140.00
Anwer, Sarah	Senior	27 Jan 2025	Valuation Assistance	Reviewed guideline public company data and current/historical enterprise value assumptions for The Vitamin Shoppe. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis	1.9	\$400.00	\$760.00
Lewis, Jason	Staff	27 Jan 2025	Valuation Assistance	Reviewed guideline public company data and current/historical enterprise value assumptions for The Vitamin Shoppe. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis	1.9	\$250.00	\$475.00
Anwer, Sarah	Senior	27 Jan 2025	Valuation Assistance	Reviewed Pet Supplies Plus exhibits prepared by Jason Lewis.	1.6	\$400.00	\$640.00
Summers, Caroline	Staff	28 Jan 2025	Valuation Assistance	Reviewed math check comments for Buddy's	1.5	\$250.00	\$375.00
Yuan, Kris	Staff	28 Jan 2025	Valuation Assistance	Reviewed math check comments and model updates made by Caroline Summers.	2.0	\$250.00	\$500.00
Lowe, Chade	Senior Manager	29 Jan 2025	Valuation Assistance	Reviewed model updates and year-over-year value change for Buddy's. Attended by Chade Lowe and Kris Yuan.	0.8	\$600.00	\$480.00
Yuan, Kris	Staff	29 Jan 2025	Valuation Assistance	Reviewed model updates and year-over-year value change for Buddy's. Attended by Chade Lowe and Kris Yuan.	0.8	\$250.00	\$200.00
Lowe, Chade	Senior Manager	28 Jan 2025	Valuation Assistance	Reviewed preliminary draft values for Pet Supplies Plus with accounting and tax teams. Attended by Chade Lowe, Sarah Anwer, Jason Lewis, Georges Leno, Susan Deravin, Damien Galarza, and Kelly Winfree.	0.3	\$600.00	\$180.00
Anwer, Sarah	Senior	28 Jan 2025	Valuation Assistance	Reviewed preliminary draft values for Pet Supplies Plus with accounting and tax teams. Attended by Chade Lowe, Sarah Anwer, Jason Lewis, Georges Leno, Susan Deravin, Damien Galarza, and Kelly Winfree.	0.3	\$400.00	\$120.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Lewis, Jason	Staff	28 Jan 2025	Valuation Assistance	Reviewed preliminary draft values for Pet Supplies Plus with accounting and tax teams. Attended by Chade Lowe, Sarah Anwer, Jason Lewis, Georges Leno, Susan Deravin, Damien Galarza, and Kelly Winfree.	0.3	\$250.00	\$75.00
Lowe, Chade	Senior Manager	28 Jan 2025	Valuation Assistance	Discussed and prepared follow-up diligence questions for The Vitamin Shoppe. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis.	0.3	\$600.00	\$180.00
Anwer, Sarah	Senior	28 Jan 2025	Valuation Assistance	Discussed and prepared follow-up diligence questions for The Vitamin Shoppe. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis.	0.3	\$400.00	\$120.00
Lewis, Jason	Staff	28 Jan 2025	Valuation Assistance	Discussed and prepared follow-up diligence questions for The Vitamin Shoppe. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis.	0.3	\$250.00	\$75.00
Summers, Caroline	Staff	28 Jan 2025	Valuation Assistance	Reformatted exhibits for Buddy's to be consistent with the other operating companies.	1.2	\$250.00	\$300.00
Summers, Caroline	Staff	28 Jan 2025	Valuation Assistance	Updated the transactions selected for the control premium for Buddy's and updated summary of values exhibit.	1.3	\$250.00	\$325.00
Lowe, Chade	Senior Manager	28 Jan 2025	Valuation Assistance	Meeting with The Vitamin Shoppe CFO, Jeff Van Orden, to discuss forecasted financials and assumption. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis.	0.6	\$600.00	\$360.00
Anwer, Sarah	Senior	28 Jan 2025	Valuation Assistance	Meeting with The Vitamin Shoppe CFO, Jeff Van Orden, to discuss forecasted financials and assumption. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis.	0.6	\$400.00	\$240.00
Lewis, Jason	Staff	28 Jan 2025	Valuation Assistance	Meeting with The Vitamin Shoppe CFO, Jeff Van Orden, to discuss forecasted financials and assumption. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis.	0.6	\$250.00	\$150.00
Anwer, Sarah	Senior	28 Jan 2025	Valuation Assistance	Reviewed file provided by Jeff Van Orden to understand the forecast and changes from previous forecast.	0.8	\$400.00	\$320.00
Lowe, Chade	Senior Manager	29 Jan 2025	Valuation Assistance	Reviewed trade name assumptions and value for The Vitamin Shoppe. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis Reviewed trade name assumptions and value for The	0.9	\$600.00	\$540.00
Anwer, Sarah	Senior	29 Jan 2025	Valuation Assistance	Vitamin Shoppe. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis	0.9	\$400.00	\$360.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Lewis, Jason	Staff	29 Jan 2025	Valuation Assistance	Reviewed trade name assumptions and value for The Vitamin Shoppe. Attended by Chade Lowe, Sarah Anwer, and Jason Lewis	0.9	\$250.00	\$225.00
Lowe, Chade	Senior Manager	29 Jan 2025	Valuation Assistance	Reviewed Vitamin Shoppe valuation model	0.5	\$600.00	\$300.00
Anwer, Sarah	Senior	29 Jan 2025	Valuation Assistance	Made edits to Vitamin Shoppe valuation model based on review with senior manager and new forecast.	1.1	\$400.00	\$440.00
Lewis, Jason	Staff	27 Jan 2025	Valuation Assistance	Made edits to the valuation model for Pet Supplies Plus and prepared draft exhibits to be sent to client	2.1	\$250.00	\$525.00
Lewis, Jason	Staff	28 Jan 2025	Valuation Assistance	Made edits to the valuation model for The Vitamin Shoppe after review and began preparing exhibits to be sent to client.	1.4	\$250.00	\$350.00
Shirley, Kris	Partner	30 Jan 2025	Valuation Assistance	Reviewed enterprise value and tradename assumptions for Buddy's. Attended by Kris Shirley, Jason McGrane, Chade Lowe, Kris Yuan, and Caroline Summers	0.5	\$750.00	\$375.00
McGrane, Jason	Partner	30 Jan 2025	Valuation Assistance	Reviewed enterprise value and tradename assumptions for Buddy's. Attended by Kris Shirley, Jason McGrane, Chade Lowe, Kris Yuan, and Caroline Summers	0.5	\$750.00	\$375.00
Lowe, Chade	Senior Manager	30 Jan 2025	Valuation Assistance	Reviewed enterprise value and tradename assumptions for Buddy's. Attended by Kris Shirley, Jason McGrane, Chade Lowe, Kris Yuan, and Caroline Summers	0.5	\$600.00	\$300.00
Yuan, Kris	Staff	30 Jan 2025	Valuation Assistance	Reviewed enterprise value and tradename assumptions for Buddy's. Attended by Kris Shirley, Jason McGrane, Chade Lowe, Kris Yuan, and Caroline Summers	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	30 Jan 2025	Valuation Assistance	Reviewed enterprise value and tradename assumptions for Buddy's. Attended by Kris Shirley, Jason McGrane, Chade Lowe, Kris Yuan, and Caroline Summers	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	30 Jan 2025	Valuation Assistance	Revised company specific risk premium sensitivity and guideline public company method.	1.0	\$250.00	\$250.00
Shirley, Kris	Partner	30 Jan 2025	Valuation Assistance	Reviewed enterprise value and tradename assumptions for The Vitamin Shoppe. Attended by Kris Shirley, Jason McGrane, Chade Lowe, Kris Yuan, and Caroline Summers	0.5	\$750.00	\$375.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
McGrane, Jason	Partner	30 Jan 2025	Valuation Assistance	Reviewed enterprise value and tradename assumptions for The Vitamin Shoppe. Attended by Kris Shirley, Jason McGrane, Chade Lowe, Kris Yuan, and Caroline Summers	0.5	\$750.00	\$375.00
Wedfane, Jason	1 artifici	30 Jan 2023	Assistance	Reviewed enterprise value and tradename assumptions	0.5	\$750.00	φ373.00
Lowe, Chade	Senior Manager	30 Jan 2025	Valuation Assistance	for The Vitamin Shoppe. Attended by Kris Shirley, Jason McGrane, Chade Lowe, Kris Yuan, and Caroline Summers	0.5	\$600.00	\$300.00
Anwer, Sarah	Senior	30 Jan 2025	Valuation Assistance	Reviewed enterprise value and tradename assumptions for The Vitamin Shoppe. Attended by Kris Shirley, Jason McGrane, Chade Lowe, Kris Yuan, and Caroline Summers	0.5	\$400.00	\$200.00
Lewis, Jason	Staff	30 Jan 2025	Valuation Assistance	Reviewed enterprise value and tradename assumptions for The Vitamin Shoppe. Attended by Kris Shirley, Jason McGrane, Chade Lowe, Kris Yuan, and Caroline Summers	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	30 Jan 2025	Valuation Assistance	Discussed revisions to be made to the model and valuation of enterprise value and tradename. Attended by Chade Lowe, Kris Yuan, and Caroline Summers	0.5	\$250.00	\$125.00
Yuan, Kris	Staff	30 Jan 2025	Valuation Assistance	Discussed revisions to be made to the model and valuation of enterprise value and tradename. Attended by Chade Lowe, Kris Yuan, and Caroline Summers	0.5	\$250.00	\$125.00
Lowe, Chade	Senior Manager	30 Jan 2025	Valuation Assistance	Discussed revisions to be made to the model and valuation of enterprise value and tradename. Attended by Chade Lowe, Kris Yuan, and Caroline Summers	0.5	\$600.00	\$300.00
Summers, Caroline	Staff	30 Jan 2025	Valuation Assistance	Prepared archiving documentation for the release of draft exhibits to the client.	0.2	\$250.00	\$50.00
Summers, Caroline	Staff	30 Jan 2025	Valuation Assistance	Prepared a summary of key changes to inputs and assumptions of the analysis for upper management following review call for Buddy's	1.0	\$250.00	\$250.00
Yuan, Kris	Staff	30 Jan 2025	Valuation Assistance	Reviewed draft exhibits prepared by Caroline Summers for Buddy's and draft email summary for internal review.	1.0	\$250.00	\$250.00
Anwer, Sarah	Senior	30 Jan 2025	Valuation Assistance	Updated Vitamin Shoppe analysis after reviewing with senior management by making changes to the business enterprise value and tradename.	1.5	\$400.00	\$600.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Reviewed previous analyses for Vitamin Shoppe to			
			Valuation	corroborate with the new / updated values for the			
Anwer, Sarah	Senior	30 Jan 2025	Assistance	business and the tradename.	1.0	\$400.00	\$400.00
			Valuation	Prepared control premium workpaper to be included as			
Anwer, Sarah	Senior	30 Jan 2025	Assistance	an exhibit in Vitamin Shoppe analysis.	1.0	\$400.00	\$400.00
				Prepared for client call by reviewing historical financial			
				data of Pet Supplies Plus in comparison with current and			
				forecasted financial data along with comparison of			
				historical market data vs current market data for Pet			
	Senior		Valuation	Supplies Plus public peers. Meeting included Sarah			
Lowe, Chade	Manager	31 Jan 2025	Assistance	Anwer (EY) and Jason Lewis (EY)	0.8	\$600.00	\$480.00
				Prepared for client call by reviewing historical financial			
				data of Pet Supplies Plus in comparison with current and			
				forecasted financial data along with comparison of			
				historical market data vs current market data for Pet			
			Valuation	Supplies Plus public peers. Meeting included Sarah			
Anwer, Sarah	Senior	31 Jan 2025	Assistance	Anwer (EY) and Jason Lewis (EY)	0.8	\$400.00	\$320.00
				Prepared for client call by reviewing historical financial			
				data of Pet Supplies Plus in comparison with current and			
				forecasted financial data along with comparison of			
				historical market data vs current market data for Pet			
			Valuation	Supplies Plus public peers. Meeting included Sarah			
Lewis, Jason	Staff	31 Jan 2025	Assistance	Anwer (EY) and Jason Lewis (EY)	0.8	\$250.00	\$200.00
				Discussed preliminary values for Pet Supplies Plus with			
				client: Jonathan Arsenault (Franchise Group), Kyle			
				Scholes (Franchise Group). Eric Seeton (Franchise			
				Group), Dan McNamara (Pet Supplies Plus), Anthony			
				Belmonte (Pet Supplies Plus), Kristen Barrett (Pet			
				Supplies Plus), Chade Lowe (EY), Sarah Anwer (EY),			
				Jason Lewis (EY), Georges Leno (EY), Susan Deravin			
	Senior		Valuation	(EY): Note that Susan Deravin only attended for 0.4			
Lowe, Chade	Manager	31 Jan 2025	Assistance	Hours.	0.5	\$600.00	\$300.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Anwer, Sarah	Senior	31 Jan 2025	Valuation Assistance	Discussed preliminary values for Pet Supplies Plus with client: Jonathan Arsenault (Franchise Group), Kyle Scholes (Franchise Group). Eric Seeton (Franchise Group), Dan McNamara (Pet Supplies Plus), Anthony Belmonte (Pet Supplies Plus), Kristen Barrett (Pet Supplies Plus), Chade Lowe (EY), Sarah Anwer (EY), Jason Lewis (EY), Georges Leno (EY), Susan Deravin (EY): Note that Susan Deravin only attended for 0.4 Hours.	0.5	\$400.00	\$200.00
Lewis, Jason	Staff	31 Jan 2025	Valuation Assistance	Discussed preliminary values for Pet Supplies Plus with client: Jonathan Arsenault (Franchise Group), Kyle Scholes (Franchise Group). Eric Seeton (Franchise Group), Dan McNamara (Pet Supplies Plus), Anthony Belmonte (Pet Supplies Plus), Kristen Barrett (Pet Supplies Plus), Chade Lowe (EY), Sarah Anwer (EY), Jason Lewis (EY), Georges Leno (EY), Susan Deravin (EY): Note that Susan Deravin only attended for 0.4 Hours.	0.5	\$250.00	\$125.00
Anwer, Sarah	Senior	31 Jan 2025	Valuation Assistance	Reviewed Pet Supplies Plus analysis to confirm forecast earnings before interest, taxes, depreciation, and amortization (EBITDA) calculations align with the client and with past analyses.	1.0	\$400.00	\$400.00
Anwer, Sarah	Senior	31 Jan 2025	Valuation Assistance	Reviewed market data and analyst reports to estimate the treatment and calculation of earnings before interest, taxes, depreciation, and amortization (EBITDA) by comparable companies.	1.7	\$400.00	\$680.00
Higgs, Ashley	Senior	28 Jan 2025	Valuation Assistance	Started math check review of excel model for The Vitamin Shoppe.	1.5	\$400.00	\$600.00
Higgs, Ashley	Senior	25 Jan 2025	Valuation Assistance	Continued working on math check review of excel model for The Vitamin Shoppe.	1.0	\$400.00	\$400.00
Higgs, Ashley	Senior	31 Jan 2025	Valuation Assistance	Completed math check review of excel model for The Vitamin Shoppe.	0.5	\$400.00	\$200.00
Lowe, Chade	Senior Manager	03 Feb 2025	Impairment	Discussed workpaper preparation for Pet Supplies Plus management presentation. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.3	\$600.00	\$180.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Anwer, Sarah	Senior	03 Feb 2025	Impairment	Discussed workpaper preparation for Pet Supplies Plus management presentation. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.3	\$400.00	\$120.00
Lewis, Jason	Staff	03 Feb 2025	Impairment	Discussed workpaper preparation for Pet Supplies Plus management presentation. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.3	\$250.00	\$75.00
Anwer, Sarah	Senior	03 Feb 2025	Impairment	Reviewed previous analyses for calculation of earnings before interest, taxes, depreciation and amortization and prepared workpaper for reconciliation between cashflow statement.	2.7	\$400.00	\$1,080.00
Anwer, Sarah	Senior	03 Feb 2025	Impairment	Prepared Vitamin Shoppe exhibits.	2.0	\$400.00	\$800.00
Summers, Caroline	Staff	03 Feb 2025	Impairment	Reviewed franchise fee and franchise revenue data for Buddy's and updated trade name analysis.	2.7	\$250.00	\$675.00
Yuan, Kris	Staff	03 Feb 2025	Impairment	Reviewed franchise fee and franchise revenue data for Buddy's and reviewed updated trade name analysis.	1.8	\$250.00	\$450.00
Summers, Caroline	Staff	03 Feb 2025	Impairment	Updated supporting trade name workpapers.	1.0	\$250.00	\$250.00
Summers, Caroline	Staff	03 Feb 2025	Impairment	Compared franchise revenue by store to historical levels provided in the take private analysis to corroborate data for the trade name valuation.	1.2	\$250.00	\$300.00
Lowe, Chade	Senior Manager	03 Feb 2025	Impairment	Reviewed file containing earnings bridge provided by A. Belmonte (Pet Supplies Plus).	0.5	\$600.00	\$300.00
Lowe, Chade	Senior Manager	04 Feb 2025	Impairment	Internal discussion on Pet Supplies Plus valuation. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.7	\$600.00	\$420.00
Anwer, Sarah	Senior	04 Feb 2025	Impairment	Internal discussion on Pet Supplies Plus valuation. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.7	\$400.00	\$280.00
Lewis, Jason	Staff	04 Feb 2025	Impairment	Internal discussion on Pet Supplies Plus valuation. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.7	\$250.00	\$175.00
Anwer, Sarah	Senior	04 Feb 2025	Impairment	Updated the Pet Supplies Plus valuation by adjusting the discount rate and risk adjusted sensitivity.	1.5	\$400.00	\$600.00
Anwer, Sarah	Senior	04 Feb 2025	Impairment	Updated the Vitamin Shoppe valuation by adjusting the discount rate and risk adjusted sensitivity.	1.5	\$400.00	\$600.00
Anwer, Sarah	Senior	04 Feb 2025	Impairment	Prepared updated exhibits and drafted email highlighting the changes from previous drafts for Pet Supplies Plus and Vitamin Shoppe.	1.3	\$400.00	\$520.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Lowe, Chade	Senior Manager	04 Feb 2025	Impairment	Prepared for client call by reviewing workpaper showing comparisons of earnings and revenue between the current analysis and historical valuations.	0.5	\$600.00	\$300.00
				Participated in client call to discuss the Pet Supplies Plus initial draft valuation and earnings bridge. Client participants: T. Will, E. Seeton, J. Arsenault, K. Scholes. EY Participants: C. Lowe, S. Anwer, K. Shirley (only		*	44.50.00
Shirley, Kris	Partner	04 Feb 2025	Impairment	participated for 0.2hrs)	0.2	\$750.00	\$150.00
Anwer, Sarah	Senior	04 Feb 2025	Impairment	Participated in client call to discuss the Pet Supplies Plus initial draft valuation and earnings bridge. Client participants: T. Will, E. Seeton, J. Arsenault, K. Scholes. EY Participants: C. Lowe, S. Anwer, K. Shirley (only participated for 0.2hrs)	0.5	\$400.00	\$200.00
Allwei, Salali	Sellioi	04 Feb 2023	ппрантнен	Participated in client call to discuss the Pet Supplies Plus	0.5	\$400.00	\$200.00
Lowe, Chade	Senior Manager	04 Feb 2025	Impairment	initial draft valuation and earnings bridge. Client participants: T. Will, E. Seeton, J. Arsenault, K. Scholes. EY Participants: C. Lowe, S. Anwer, K. Shirley (only participated for 0.2hrs)	0.5	\$600.00	\$300.00
				Reviewed updated trade name data and trade name valuation for Buddy's. (Attendees: C. Lowe, K. Yuan, C.	1.0	ф 2.5 0.00	#250.00
Summers, Caroline	Staff	04 Feb 2025	Impairment	Summers)	1.0	\$250.00	\$250.00
Yuan, Kris	Staff	04 Feb 2025	Impairment	Reviewed updated trade name data and trade name valuation for Buddy's. (Attendees: C. Lowe, K. Yuan, C. Summers)	1.0	\$250.00	\$250.00
Lowe, Chade	Senior Manager	04 Feb 2025	Impairment	Reviewed updated trade name data and trade name valuation for Buddy's. (Attendees: C. Lowe, K. Yuan, C. Summers)	1.0	\$600.00	\$600.00
Yuan, Kris	Staff	04 Feb 2025	Impairment	Reviewed trade name exhibit and workpapers for Buddy's.	0.3	\$250.00	\$75.00
Lowe, Chade	Senior Manager	05 Feb 2025	Impairment	Internal discussion with accounting team to discuss long-lived asset impairment per ASC 360. (Attendees: C. Lowe, B. Knauss, K. Flatley, S. Deravin, D. Galarza, J. Ward, G. Leno.)	0.6	\$600.00	\$360.00
Summers, Caroline	Staff	05 Feb 2025	Impairment	Reformatted exhibits for Buddy's and prepared exhibits.	0.5	\$250.00	\$125.00
Higgs, Ashley	Senior	05 Feb 2025	Impairment	Performed review for Buddy's trade name exhibit and workpapers.	1.2	\$400.00	\$480.00
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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Yuan, Kris	Staff	05 Feb 2025	Impairment	Reviewed comments and updated trade name workpapers for Buddy's.	1.4	\$250.00	\$350.00
Summers, Caroline	Staff			3	0.5	1	
Summers, Caroline	Starr	05 Feb 2025	Impairment	Drafted email for updated trade name valuation. Prepared the exhibits for Buddy's and sent for internal	0.3	\$250.00	\$125.00
Yuan, Kris	Staff	05 Feb 2025	Impairment	review.	0.5	\$250.00	\$125.00
Anwer, Sarah	Senior	06 Feb 2025	Impairment	Tested scenarios for additional sensitivities per request of client for The Vitamin Shoppe.	0.6	\$400.00	\$240.00
Lowe, Chade	Senior Manager	06 Feb 2025	Impairment	Meeting to discuss discounted cash flow sensitivity and additional sensitivities for draft values for The Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.4	\$600.00	\$240.00
Anwer, Sarah	Senior	06 Feb 2025	Impairment	Meeting to discuss discounted cash flow sensitivity and additional sensitivities for draft values for The Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.4	\$400.00	\$160.00
Lewis, Jason	Staff	06 Feb 2025	Impairment	Meeting to discuss discounted cash flow sensitivity and additional sensitivities for draft values for The Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.4	\$250.00	\$100.00
Summers, Caroline	Staff	06 Feb 2025	Impairment	Reviewed comments and updated trade name workpapers for same stores' revenue attrition.	1.2	\$250.00	\$300.00
Lewis, Jason	Staff	06 Feb 2025	Impairment	Utilized EY internal tool to gather market data for specialty retailers to support The Vitamin Shoppe analysis.	0.2	\$250.00	\$50.00
Anwer, Sarah	Senior	07 Feb 2025	Impairment	Analyzed data for specialty retailers to estimate the impact on discount rate and market multiples.	1.0	\$400.00	\$400.00
Lewis, Jason	Staff	07 Feb 2025	Impairment	Conducted discounted cash flow sensitivity with earnings before interest, taxes, depreciation and amortization adjustment for The Vitamin Shoppe.	0.2	\$250.00	\$50.00
Shirley, Kris	Partner	07 Feb 2025	Impairment	Call with J, Arsenault, E. Seeton, and K. Scholes at Franchise Group to discuss Vitamin Shoppe preliminary draft values. (Attendees: K. Shirley, S. Anwer, C. Lowe.)	0.5	\$750.00	\$375.00
Lowe, Chade	Senior Manager	07 Feb 2025	Impairment	Call with J, Arsenault, E. Seeton, and K. Scholes at Franchise Group to discuss Vitamin Shoppe preliminary draft values. (Attendees: K. Shirley, S. Anwer, C. Lowe.)	0.5	\$600.00	\$300.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Anwer, Sarah	Senior	07 Feb 2025	Impairment	Call with J, Arsenault, E. Seeton, and K. Scholes at Franchise Group to discuss Vitamin Shoppe preliminary draft values. (Attendees: K. Shirley, S. Anwer, C. Lowe.)	0.5	\$400.00	\$200.00
Anwer, Sarah	Senior	07 Feb 2025	Impairment	Reviewed sensitivity and reassessed the reasonableness of the company specific risk premium.	1.0	\$400.00	\$400.00
Anwer, Sarah	Senior	10 Feb 2025	Impairment	Prepared executive summary template.	0.5	\$400.00	\$200.00
Anwer, Sarah	Senior	10 Feb 2025	Impairment	Internal discussion about valuation team workstreams for executive summary. (Attendees: S. Anwer, C. Summers, J. Lewis) Internal discussion about valuation team workstreams for	0.5	\$400.00	\$200.00
Summers, Caroline	Staff	10 Feb 2025	Impairment	executive summary. (Attendees: S. Anwer, C. Summers, J. Lewis) Internal discussion about valuation team workstreams for	0.5	\$250.00	\$125.00
Lewis, Jason	Staff	10 Feb 2025	Impairment	executive summary. (Attendees: S. Anwer, C. Summers, J. Lewis)	0.5	\$250.00	\$125.00
Lewis, Jason	Staff	10 Feb 2025	Impairment	Reviewed sensitivity performed on Vitamin Shoppe to test key assumptions on enterprise value and trade name value and their related impact to implied goodwill impairment amount. (Attendees: J. Lewis, C. Lowe, S. Anwer.)	0.4	\$250.00	\$100.00
Lowe, Chade	Senior Manager	10 Feb 2025	Impairment	Reviewed sensitivity performed on Vitamin Shoppe to test key assumptions on enterprise value and trade name value and their related impact to implied goodwill impairment amount. (Attendees: J. Lewis, C. Lowe, S. Anwer.)	0.4	\$600.00	\$240.00
Summers, Caroline	Staff	10 Feb 2025	Impairment	Updated summary slides for Executive Summary report.	1.5	\$250.00	\$375.00
Summers, Caroline	Staff	10 Feb 2025	Impairment	Updated Buddy's summary, income approach, and market approach slides for Executive Summary report. Reviewed sensitivity performed on Vitamin Shoppe to	2.0	\$250.00	\$500.00
Anwer, Sarah	Senior	10 Feb 2025	Impairment	test key assumptions on enterprise value and trade name value and their related impact to implied goodwill impairment amount. (Attendees: J. Lewis, C. Lowe, S. Anwer.)	0.4	\$400.00	\$160.00
Lewis, Jason	Staff	10 Feb 2025	Impairment	Began preparing executive report slides for The Vitamin Shoppe.	1.4	\$250.00	\$350.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Lewis, Jason	Staff	11 Feb 2025	Impairment	Continued working on executive report slides for The Vitamin Shoppe and began Pet Supplies Plus executive report slides.	4.5	\$250.00	\$1,125.00
Yuan, Kris	Staff	12 Feb 2025	Impairment	Reviewed executive summary for Buddy's and made edits.	0.7	\$250.00	\$175.00
Summers, Caroline	Staff	13 Feb 2025	Impairment	Updated Executive Summary based on feedback provided by K. Yuan.	0.5	\$250.00	\$125.00
Lowe, Chade	Senior Manager	14 Feb 2025	Impairment	Emailed accounting team (G. Leno, S. Deravin) on Franchise Group's current & historical annual impairment test date and sent email to client (J. Arsenault) to confirm.	0.2	\$600.00	\$120.00
Yuan, Kris	Staff	20 Feb 2025	Impairment	Updated balance sheet grouping for Buddy's based on email from the client.	0.3	\$250.00	\$75.00
Summers, Caroline	Staff	20 Feb 2025	Impairment	Updated balance sheet grouping for Buddy's based on email from the client.	0.7	\$250.00	\$175.00
Lowe, Chade	Senior Manager	25 Feb 2025	Impairment	Internal meeting regarding the tax implications of the U.S. GAAP goodwill impairment analysis. (EY Attendees: G. Leno, S. Deravin, D. Galarza, C. Lowe, D. Weintraub, D. Wagler, K. Winfree)	0.5	\$600.00	\$300.00
Anwer, Sarah	Senior	27 Feb 2025	Impairment	Reviewed executive summary work done by J. Lewis for Pet Supplies Plus and Vitamin Shoppe.	1.0	\$400.00	\$400.00
Lewis, Jason	Staff	03 Mar 2025	Impairment	Made edits to the executive report slides for Pet Supplies Plus and Vitamin Shoppe.	3.5	\$250.00	\$875.00
Anwer, Sarah	Senior	03 Mar 2025	Impairment	Prepared draft responses to diligence questions for Deloitte for Pet Supplies Plus and Vitamin Shoppe.	3.0	\$400.00	\$1,200.00
Yuan, Kris	Staff	03 Mar 2025	Impairment	Reviewed executive report slides for Buddy's and provided comments.	0.8	\$250.00	\$200.00
Summers, Caroline	Staff	03 Mar 2025	Impairment	Made edits to the executive report slides for Buddy's.	3.0	\$250.00	\$750.00
Lowe, Chade	Senior Manager	03 Mar 2025	Impairment	Reviewed email from J. Arsenault at Franchise Group which included initial questions from Deloitte's valuation specialists on the reporting unit valuations.	0.1	\$600.00	\$60.00
Lewis, Jason	Staff	04 Mar 2025	Impairment	Reviewed diligence questions from Deloitte for Pet Supplies Plus and Vitamin Shoppe and prepared initial draft responses.	3.5	\$250.00	\$875.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Summers, Caroline	Staff	04 Mar 2025	Impairment	Reviewed diligence questions from Deloitte for Buddy's and prepared initial draft responses.	3.5	\$250.00	\$875.00
Yuan, Kris	Staff	04 Mar 2025	Impairment	Reviewed diligence question responses prepared by C. Summers for Buddy's and made edits.	3.0	\$250.00	\$750.00
Summers, Caroline	Staff	05 Mar 2025	Impairment	Prepared supporting workpapers for draft diligence responses to Deloitte for Buddy's.	0.5	\$250.00	\$125.00
Yuan, Kris	Staff	05 Mar 2025	Impairment	Reviewed edits on the Buddy's executive report slides.	0.5	\$250.00	\$125.00
Lowe, Chade	Senior Manager	05 Mar 2025	Impairment	Reviewed and edited draft responses to Deloitte valuation specialist questions for all entities (Buddy's, Pet Supplies Plus, The Vitamin Shoppe)	0.3	\$600.00	\$180.00
Anwer, Sarah	Senior	05 Mar 2025	Impairment	Prepared draft responses to diligence questions for Deloitte for Pet Supplies Plus and Vitamin Shoppe.	4.0	\$400.00	\$1,600.00
Anwer, Sarah	Senior	05 Mar 2025	Impairment	Reviewed and made edits to executive summary for all entities (Buddy's, Pet Supplies Plus, The Vitamin Shoppe)	2.0	\$400.00	\$800.00
Lewis, Jason	Staff	05 Mar 2025	Impairment	Prepared supporting workpapers for draft diligence responses to Deloitte for Pet Supplies Plus and Vitamin Shoppe.	0.5	\$250.00	\$125.00
Lowe, Chade	Senior Manager	06 Mar 2025	Impairment	Reviewed and edited draft responses to Deloitte valuation specialist questions for Pet Supplies Plus and The Vitamin Shoppe.	0.5	\$600.00	\$300.00
Lowe, Chade	Senior Manager	07 Mar 2025	Impairment	Reviewed and edited draft responses to Deloitte valuation specialist questions for Buddy's.	1.0	\$600.00	\$600.00
Lowe, Chade	Senior Manager	07 Mar 2025	Impairment	Internal discussion regarding financial accounting, valuation and tax open items. (Attendees: C. Lowe, K. Winfree, G. Leno, S. Deravin)	0.6	\$600.00	\$360.00
Lewis, Jason	Staff	10 Mar 2025	Impairment	Prepared additional supporting workpapers for draft diligence responses to Deloitte and updated diligence responses for Pet Supplies Plus and the Vitamin Shoppe.	1.5	\$250.00	\$375.00
Summers, Caroline	Staff	10 Mar 2025	Impairment	Updated responses to diligence questions from Deloitte for Buddy's	2.5	\$250.00	\$625.00
Summers, Caroline	Staff	10 Mar 2025	Impairment	Performed sensitivity analyses to support our answers to diligence questions for Buddy's.	1.0	\$250.00	\$250.00

		Transaction	Project			Hourly	_
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Yuan, Kris	Staff	10 Mar 2025	Impairment	Updated responses to diligence questions from Deloitte for Buddy's.	1.3	\$250.00	\$325.00
Anwer, Sarah	Senior	10 Mar 2025	Impairment	Updated responses to diligence questions from Deloitte for Pet Supplies Plus.		\$400.00	\$800.00
Summers, Caroline	Staff	11 Mar 2025	Impairment	Updated executive summary and prepared delivery package for all entities (Buddy's, Pet Supplies Plus, The Vitamin Shoppe)	0.6	\$250.00	\$150.00
Lewis, Jason	Staff	11 Mar 2025	Impairment	Updated supporting workpapers for draft diligence responses to Deloitte for Pet Supplies Plus.	0.4	\$250.00	\$100.00
Lowe, Chade	Senior Manager	11 Mar 2025	Impairment	Internal discussion regarding final review of responses for Buddy's to Deloitte valuation specialist questions. (Attendees: C. Lowe, K. Yuan, C. Summers)	0.6	\$600.00	\$360.00
Yuan, Kris	Staff	11 Mar 2025	Impairment	Internal discussion regarding final review of responses for Buddy's to Deloitte valuation specialist questions. (Attendees: C. Lowe, K. Yuan, C. Summers)	0.6	\$250.00	\$150.00
Summers, Caroline	Staff	11 Mar 2025	Impairment	Internal discussion regarding final review of responses for Buddy's to Deloitte valuation specialist questions. (Attendees: C. Lowe, K. Yuan, C. Summers)	0.6	\$250.00	\$150.00
Lowe, Chade	Senior Manager	11 Mar 2025	Impairment	Internal discussion regarding final review of responses for Pet Supplies Plus and Vitamin Shoppe prepared by EY valuation team to Deloitte valuation specialist questions. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.6	\$600.00	\$360.00
Anwer, Sarah	Senior	11 Mar 2025	Impairment	Internal discussion regarding final review of responses for Pet Supplies Plus and Vitamin Shoppe prepared by EY valuation team to Deloitte valuation specialist questions. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.6	\$400.00	\$240.00
Lewis, Jason	Staff	11 Mar 2025	Impairment	Internal discussion regarding final review of responses for Pet Supplies Plus and Vitamin Shoppe prepared by EY valuation team to Deloitte valuation specialist questions. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.6	\$250.00	\$150.00
Lewis, Jasuii	Stall	11 IVIAI 2023	ппраниси	Updated executive summary for all entities (Buddy's, Pet Supplies Plus, The Vitamin Shoppe) for comments	0.0	φ230.00	φ130.00
Lewis, Jason	Staff	11 Mar 2025	Impairment	provided by Sarah Anwer.	1.0	\$250.00	\$250.00

Nimma	Doub	Transaction	Project	Description	11	Hourly	Eas
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Yuan, Kris	Staff	11 Mar 2025	Impairment	Addressed comments to the diligence responses based on the internal review for Buddy's.	0.4	\$250.00	\$100.00
Summers, Caroline	Staff	11 Mar 2025	Impairment	Addressed comments to the diligence responses based on the internal review for Buddy's.	0.3	\$250.00	\$75.00
Yuan, Kris	Staff	11 Mar 2025	Impairment	Reviewed updates on the executive summary for Buddy's.	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	12 Mar 2025	Impairment	Updated executive summary for Buddy's for comments provided by Kris Yuan.	0.6	\$250.00	\$150.00
Lewis, Jason	Staff	12 Mar 2025	Impairment	Prepared exhibits for Pet Supplies Plus and the Vitamin Shoppe.	0.5	\$250.00	\$125.00
	~ ~~	40.15		Prepared index and exhibits to be attached to executive summary for all entities (Buddy's, Pet Supplies Plus, The		4.70.05	
Lewis, Jason	Staff	18 Mar 2025	Impairment	Vitamin Shoppe)	1.0	\$250.00	\$250.00
Summers, Caroline	Staff	18 Mar 2025	Impairment	Prepared responses to follow-up questions from Deloitte for Buddy's.	2.0	\$250.00	\$500.00
Lewis, Jason	Staff	19 Mar 2025	Impairment	Updated executive summary for Pet Supplies Plus and Vitamin Shoppe.	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	19 Mar 2025	Impairment	Prepared responses to follow-up questions from Deloitte for Buddy's.	1.5	\$250.00	\$375.00
Yuan, Kris	Staff	19 Mar 2025	Impairment	Prepared responses to follow-up questions from Deloitte for Buddy's.	0.5	\$250.00	\$125.00
Lowe, Chade	Senior Manager	19 Mar 2025	Impairment	Reviewed follow-up questions from Deloitte on valuation of all entities (Buddy's, Pet Supplies Plus, The Vitamin Shoppe).	0.2	\$600.00	\$120.00
Lawa Chada	Senior	20 Mag 2025	Imagaine out	Provided edits to team's responses to Deloitte follow-up questions on valuation of all entities (Buddy's, Pet	0.2	\$600.00	¢120.00
Lowe, Chade	Manager	20 Mar 2025	Impairment	Supplies Plus, The Vitamin Shoppe).	0.2	\$600.00	\$120.00
Lewis, Jason	Staff	21 Mar 2025	Impairment	Updated royalty rate support for the Vitamin Shoppe and supporting workpapers.	1.0	\$250.00	\$250.00
Lewis, Jason	Staff	21 Mar 2025	Impairment	Prepared zip file with all supporting workpapers, diligence responses, and executive summary.	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	21 Mar 2025	Impairment	Prepared responses to follow up questions from Deloitte for Buddy's.	0.5	\$250.00	\$125.00
Yuan, Kris	Staff	21 Mar 2025	Impairment	Updated responses prepared by Caroline Summers to follow-up questions from Deloitte for Buddy's.	0.4	\$250.00	\$100.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Lowe, Chade	Senior Manager	21 Mar 2025	Impairment	Call with J. Arsenault to discuss responses to Deloitte's follow-up questions for all entities (Buddy's, Pet Supplies Plus, The Vitamin Shoppe).	0.2	\$600.00	\$120.00
Anwer, Sarah	Senior	21 Mar 2025	Impairment	Prepared follow-up responses to Deloitte's questions on Pet Supplies Plus and Vitamin Shoppe.	1.3	\$400.00	\$520.00
Lowe, Chade	Senior Manager	24 Mar 2025	Impairment	Call with A. Belmonte (Pet Supplies Plus) to discuss the fair value update made to that reporting unit.	0.1	\$600.00	\$60.00
Lowe, Chade	Senior Manager	27 Mar 2025	Impairment	Internal discussion to discuss deferred taxes impact to goodwill impairment.(Attendees: K. Winfree, C. Lowe)	0.3	\$600.00	\$180.00
Lowe, Chade	Senior Manager	10 Apr 2025	Impairment	Meeting to discuss deferred taxes adjustment for Pet Supplies Plus and Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis, K. Winfree)	0.2	\$600.00	\$120.00
Anwer, Sarah	Senior	10 Apr 2025	Impairment	Meeting to discuss deferred taxes adjustment for Pet Supplies Plus and Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis, K. Winfree)	0.2	\$400.00	\$80.00
Anwer, Sarah	Senior	10 Apr 2025	Impairment	Prepared updated exhibits after tax adjustments for Pet Supplies Plus and Vitamin Shoppe.	1.0	\$400.00	\$400.00
Lewis, Jason	Staff	10 Apr 2025	Impairment	Meeting to discuss deferred taxes adjustment for Pet Supplies Plus and Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis, K. Winfree)	0.2	\$250.00	\$50.00
Lowe, Chade	Senior Manager	11 Apr 2025	Impairment	Email J. Arsenault at Franchise Group with updated valuation report including discussion of changes.	0.1	\$600.00	\$60.00
Lowe, Chade	Senior Manager	21 Apr 2025	Impairment	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, C. Lowe Franchise Group Attendees: K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00
Lewis, Jason	Staff	23 Apr 2025	Impairment	Reviewed email from K. Scholes at Franchise Group regarding Vitamin Shoppe projections and confirmed source of projections were from Management and difference was franchise revenue.	0.2	\$250.00	\$50.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
1 - 1	G, cc	22 4 2025	T .	Meeting to discuss Vitamin Shoppe projections used in model and reason for spike in growth in 2027. Additionally, we confirmed projections were provided by	0.2	Ф250 00	\$75.00
Lewis, Jason	Staff	23 Apr 2025	Impairment	Management. (Attendees: C. Lowe, J. Lewis)	0.3	\$250.00	\$75.00
	Senior			Meeting to discuss Vitamin Shoppe projections used in model and reason for spike in growth in 2027. Additionally, we confirmed projections were provided by			
Lowe, Chade	Manager	23 Apr 2025	Impairment	Management. (Attendees: C. Lowe, J. Lewis)	0.3	\$600.00	\$180.00
				Total	311.0		\$104,680.00

ACCOUNTING ASSISTANCE

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Call with K. Scholes and J. Arsenault			
				at Franchise Group to discuss the			
				applicable accounting standard for			
			Accounting	financial reporting purposes			**
Leno, Georges	Managing Director	11 Nov 2024	Assistance	(Attendees: G. Leno)	0.5	\$750.00	\$375.00
				Research on technical accounting topic			
T 0		1131 2024	Accounting	related to American Freight	2.0	Φ 7 .50.00	Ф1 700 00
Leno, Georges	Managing Director	11 Nov 2024	Assistance	liquidation.	2.0	\$750.00	\$1,500.00
			Accounting	Research on technical accounting topic			
Leno, Georges	Managing Director	18 Nov 2024	Assistance	related to leases.	2.0	\$750.00	\$1,500.00
				Call with K. Scholes and J. Arsenault			
				at Franchise Group to discuss the			
				applicable accounting standard for			
		4037	Accounting	financial reporting purposes		4=====	
Leno, Georges	Managing Director	18 Nov 2024	Assistance	(Attendees: G. Leno)	0.5	\$750.00	\$375.00
			Accounting	Research on technical accounting topic			
Leno, Georges	Managing Director	25 Nov 2024	Assistance	related to impairments.	2.0	\$750.00	\$1,500.00
				Call with K. Scholes and J. Arsenault			
				at Franchise Group to discuss the			
				applicable accounting standard for			
T G		00.5	Accounting	financial reporting purposes	0.5	Φ	#277 00
Leno, Georges	Managing Director	02 Dec 2024	Assistance	(Attendees: G. Leno)	0.5	\$750.00	\$375.00
			Accounting	Research on technical accounting topic			
Leno, Georges	Managing Director	02 Dec 2024	Assistance	related to debt accounting.	2.0	\$750.00	\$1,500.00
				Call with K. Scholes and J. Arsenault			
				at Franchise Group to discuss the			
				applicable accounting standard for			
			Accounting	financial reporting purposes			
Leno, Georges	Managing Director	09 Dec 2024	Assistance	(Attendees: G. Leno)	0.5	\$750.00	\$375.00
				Call with K. Scholes and J. Arsenault			
				at Franchise Group to discuss the			
			A	applicable accounting standard for			
Lana Gaargas	Managing Director	16 Dec 2024	Accounting Assistance	financial reporting purposes (Attendees: G. Leno)	0.5	\$750.00	\$375.00
Leno, Georges	Managing Director	10 Dec 2024	Assistance	(Auchdees: G. Leno)	0.5	\$730.00	\$3/3.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Call with K. Scholes and J. Arsenault			
				at Franchise Group to discuss the			
				applicable accounting standard for			
			Accounting	financial reporting purposes	o =	***	****
Leno, Georges	Managing Director	23 Dec 2024	Assistance	(Attendees: G. Leno)	0.5	\$750.00	\$375.00
				Call with K. Scholes and J. Arsenault			
				at Franchise Group to discuss the			
			A	applicable accounting standard for			
Lama Caamaaa	Managing Director	30 Dec 2024	Accounting Assistance	financial reporting purposes (Attendees: G. Leno)	0.5	\$750.00	\$375.00
Leno, Georges	Managing Director	30 Dec 2024	Assistance	Internal meeting to discuss background	0.3	\$730.00	\$3/3.00
				of engagement and status to date. EY			
			Accounting	Attendees: G. Lenos (Managing			
Leno, Georges	Managing Director	06 Jan 2025	Assistance	Director), S. Deravin (Senior Manager)	0.7	\$700.00	\$490.00
Leno, Georges	Withhaging Director	00 Jun 2025	7 ISSISTANCE	Internal meeting to discuss background	0.7	Ψ700.00	ψ+20.00
				of engagement and status to date. EY			
			Accounting	Attendees: G. Lenos (Managing			
Deravin, Susan	Senior Manager	06 Jan 2025	Assistance	Director), S. Deravin (Senior Manager)	0.7	\$600.00	\$420.00
,				Research accounting guidance for			·
			Accounting	presentation of American Freight			
Leno, Georges	Managing Director	07 Jan 2025	Assistance	pursuant to 363 sale.	0.3	\$700.00	\$210.00
				Identify example 10-Q filings (relating			
			Accounting	to discontinued operations			
Deravin, Susan	Senior Manager	07 Jan 2025	Assistance	presentation) for pre-emergence filing.	1.0	\$600.00	\$600.00
			Accounting	Research accounting guidance on			
Leno, Georges	Managing Director	08 Jan 2025	Assistance	Debtor-in-possession financing.	0.5	\$700.00	\$350.00
, ,	5 5			Review draft of the presentation of			·
			Accounting	American Freight pursuant to 363 sale			
Leno, Georges	Managing Director	08 Jan 2025	Assistance	memorandum.	1.0	\$700.00	\$700.00
				Review Plan of Reorganization and			
				Disclosure Statement and make notes			
			Accounting	for potential accounting			
Deravin, Susan	Senior Manager	08 Jan 2025	Assistance	considerations.	2.5	\$600.00	\$1,500.00
				Initial review of the Debtor-in-			
			Accounting	possession credit agreement review, &	_		
Robison, Greg	Manager	08 Jan 2025	Assistance	research accounting guidance.	2.5	\$500.00	\$1,250.00

		Transaction	Project		**	Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss the			
				overview of the Franchise Group's			
				Chapter 11, overview of the disclosure			
				statement and navigation of court			
				dockets, overview of American Freight			
				discontinued operations memorandum,			
				and overall engagement quality and risk management. EY Attendees: S.			
			Accounting				
Galarza, Damien	C:	00 1 2025	Accounting	Deravin (Senior Manager), D. Galarza	1.1	\$400.00	\$440.00
Galarza, Damien	Senior	08 Jan 2025	Assistance	(Senior)	1.1	\$400.00	\$440.00
				Internal meeting to discuss the overview of the Franchise Group's			
				Chapter 11, overview of the disclosure			
				statement and navigation of court			
				dockets, overview of American Freight			
				discontinued operations memorandum,			
				and overall engagement quality and			
				risk management. EY Attendees: S.			
			Accounting	Deravin (Senior Manager), D. Galarza			
Deravin, Susan	Senior Manager	08 Jan 2025	Assistance	(Senior)	1.1	\$600.00	\$660.00
2010,111,200		000000	11551544115	Draft questions and review of	111	Ψ000.00	φοσοισσ
				responses on research of accounting			
				considerations for financial statement			
			Accounting	presentation of American Freight			
Boylan, Cavan	Manager	09 Jan 2025	Assistance	pursuant to 363 sale.	0.6	\$500.00	\$300.00
				Internal meeting to discuss the			
				accounting considerations for financial			
				statement presentation of American			
				Freight pursuant to 363 sale. EY			
				Attendees: P. Hornecker (Partner), S.			
			Accounting	Deravin (Senior Manager), C. Boylan			
Hornecker, Peter	Partner	09 Jan 2025	Assistance	(Manager)	0.6	\$750.00	\$450.00
				Internal meeting to discuss the			
				accounting considerations for financial			
				statement presentation of American			
			Accounting	Freight pursuant to 363 sale. EY			
Deravin, Susan	Senior Manager	09 Jan 2025	Assistance	Attendees: P. Hornecker (Partner), S.	0.6	\$600.00	\$360.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
				Deravin (Senior Manager), C. Boylan (Manager)			
		00.7	Accounting	Internal meeting to discuss the accounting considerations for financial statement presentation of American Freight pursuant to 363 sale. EY Attendees: P. Hornecker (Partner), S. Deravin (Senior Manager), C. Boylan	0.6	4700.00	4200 00
Boylan, Cavan	Manager	09 Jan 2025	Assistance Accounting	(Manager) Research of guidance relating to liabilities subject to compromise and financial statement presentation of	0.6	\$500.00	\$300.00
Boylan, Cavan	Manager	10 Jan 2025	Assistance	American Freight pursuant to 363 sale. Draft questions and review of responses and research of guidance relating to liabilities subject to compromise and financial statement presentation of American Freight	0.3	\$500.00	\$150.00
Boylan, Cavan	Manager	10 Jan 2025	Assistance Accounting	pursuant to 363 sale. Continuation of internal meeting to discuss background of engagement and status to date. EY Attendees: G. Lenos (Managing Director), S. Deravin	0.5	\$500.00	\$250.00
Leno, Georges	Managing Director	10 Jan 2025	Assistance Accounting	(Senior Manager) Continuation of internal meeting to discuss background of engagement and status to date. EY Attendees: G. Lenos (Managing Director), S. Deravin	0.4	\$700.00	\$280.00
Deravin, Susan	Senior Manager	10 Jan 2025	Assistance	(Senior Manager) Internal meeting for continuation of discussion of liabilities subject to compromise and financial statement presentation of American Freight	0.4	\$600.00	\$240.00
Hornecker, Peter	Partner	10 Jan 2025	Accounting Assistance	pursuant to 363 sale. EY Attendees: P. Hornecker (Partner), S. Deravin	0.6	\$750.00	\$450.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Ivaille	Kalik	Date	Category	(Senior Manager), C. Boylan	Hours	Kate	ree
				(Manager)			
				Internal meeting for continuation of			
				discussion of liabilities subject to			
				compromise and financial statement			
				presentation of American Freight			
				pursuant to 363 sale. EY Attendees: P.			
			A	Hornecker (Partner), S. Deravin			
Deravin, Susan	Senior Manager	10 Jan 2025	Accounting Assistance	(Senior Manager), C. Boylan (Manager)	0.6	\$600.00	\$360.00
Deraviii, Susaii	Schiol Wanager	10 Jan 2023	Assistance	Internal meeting for continuation of	0.0	\$000.00	\$300.00
				discussion of liabilities subject to			
				compromise and financial statement			
				presentation of American Freight			
				pursuant to 363 sale. EY Attendees: P.			
				Hornecker (Partner), S. Deravin			
			Accounting	(Senior Manager), C. Boylan			
Boylan, Cavan	Manager	10 Jan 2025	Assistance	(Manager)	0.6	\$500.00	\$300.00
				Review of court docket for motions			
			Accounting	and orders relating to rejection and approval of leases for accounting			
Deravin, Susan	Senior Manager	13 Jan 2025	Assistance	considerations.	0.3	\$600.00	\$180.00
			Accounting	Review of resource requirements for		400000	+
Deravin, Susan	Senior Manager	13 Jan 2025	Assistance	execution of the engagement.	0.5	\$600.00	\$300.00
				Analyze pro forma capital structure for		400000	400000
			Accounting	Debtor-in-possession debt accounting			
Deravin, Susan	Senior Manager	13 Jan 2025	Assistance	considerations.	0.3	\$600.00	\$180.00
				Prepare summary of rejected lease			
			Accounting	motions and orders and emailed to			
Deravin, Susan	Senior Manager	13 Jan 2025	Assistance	Jonathan Arsenault and Kyle Scholes.	0.4	\$600.00	\$240.00
				Continued review of resource			
Di- C	Canian Mana	12 I 2025	Accounting	requirements for execution of the	0.0	0,000,00	¢400.00
Deravin, Susan	Senior Manager	13 Jan 2025	Assistance	engagement.	0.8	\$600.00	\$480.00

Nama	Dank	Transaction	Project	Description	Полия	Hourly Rate	Eac
Name	Rank	Date	Category		Hours	Kate	Fee
D 11 C	3.6	12 1 2025	Accounting	Research the EY bankruptcy guide to	0.5	Φ 5 00 00	#250.00
Robison, Greg	Manager	13 Jan 2025	Assistance	better understand the fact pattern.	0.5	\$500.00	\$250.00
			Accounting	Time spent on the initial review of the			****
Van Hargett, William	Senior	13 Jan 2025	Assistance	Debtor-in-possession credit agreement.	2.0	\$400.00	\$800.00
				Draft email of accounting outline of			
			A	discontinued operations to prepare for discussions of American Freight			
Boylan, Cavan	Manager	13 Jan 2025	Accounting Assistance	pursuant to 363 sale.	0.2	\$500.00	\$100.00
Doylan, Cavan	ivianagei	13 Jan 2023	Assistance	Internal meeting to discuss the	0.2	\$300.00	\$100.00
				accounting considerations for financial			
				statement presentation of American			
				Freight pursuant to 363 sale. EY			
				Attendees: M. Berryman (Partner), P.			
				Hornecker (Partner), C. Boylan			
			Accounting	(Manager), E. Polascik (Senior			
Berryman, Mike	Partner	13 Jan 2025	Assistance	Manager)	0.4	\$750.00	\$300.00
				Internal meeting to discuss the			
				accounting considerations for financial			
				statement presentation of American			
				Freight pursuant to 363 sale. EY			
				Attendees: M. Berryman (Partner), P. Hornecker (Partner), C. Boylan			
			Accounting	(Manager), E. Polascik (Senior			
Hornecker, Peter	Partner	13 Jan 2025	Assistance	Manager)	0.4	\$750.00	\$300.00
Homeeker, 1 etci	1 urtiler	13 3411 2023	7 ISSISTANCE	Internal meeting to discuss the	0.1	Ψ730.00	ψ500.00
				accounting considerations for financial			
				statement presentation of American			
				Freight pursuant to 363 sale. EY			
				Attendees: M. Berryman (Partner), P.			
				Hornecker (Partner), C. Boylan			
			Accounting	(Manager), E. Polascik (Senior			
Boylan, Cavan	Manager	13 Jan 2025	Assistance	Manager)	0.4	\$500.00	\$200.00
				Internal meeting to discuss the			
				accounting considerations for financial			
			Accounting	statement presentation of American Freight pursuant to 363 sale. EY			
Polascik, Erin	Senior Manager	13 Jan 2025	Accounting	Attendees: M. Berryman (Partner), P.	0.4	\$600.00	\$240.00
1 Olascik, Ellii	Scillor Manager	13 Jan 2023	Assistance	Auchaees. W. Berryman (Farther), F.	0.4	\$000.00	\$Z40.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Hornecker (Partner), C. Boylan			
				(Manager), E. Polascik (Senior			
				Manager)			
				Internal meeting for continuation of the			
				discussion of accounting			
				considerations for financial statement			
				presentation of American Freight			
				pursuant to 363 sale. EY Attendees: M.			
D 161	D .	12.1 2025	Accounting	Berryman (Partner), P. Hornecker	0.2	Φ 7 50 00	Ø1.50.00
Berryman, Mike	Partner	13 Jan 2025	Assistance	(Partner), C. Boylan (Manager) Internal meeting for continuation of the	0.2	\$750.00	\$150.00
				discussion of accounting			
				considerations for financial statement			
				presentation of American Freight			
				pursuant to 363 sale. EY Attendees: M.			
			Accounting	Berryman (Partner), P. Hornecker			
Hornecker, Peter	Partner	13 Jan 2025	Assistance	(Partner), C. Boylan (Manager)	0.3	\$750.00	\$225.00
110111011101, 1 0001	1 41 41101	10 0411 2020	115515161100	Internal meeting for continuation of the	0.2	Ψ720.00	Ψ220.00
				discussion of accounting			
				considerations for financial statement			
				presentation of American Freight			
				pursuant to 363 sale. EY Attendees: M.			
			Accounting	Berryman (Partner), P. Hornecker			
Boylan, Cavan	Manager	13 Jan 2025	Assistance	(Partner), C. Boylan (Manager)	0.3	\$500.00	\$150.00
				Meeting with Franchise Group to			
				discuss status and identified			
				accounting issues relating to Debtor-			
				in-possession. EY Attendees: G. Lenos			
				(Managing Director), S. Deravin			
I C	Managina Dina (12 I 202 <i>5</i>	Accounting	(Senior Manager), Franchise Group	0.5	\$700.00	¢250.00
Leno, Georges	Managing Director	13 Jan 2025	Assistance	Attendees: K. Scholes, J. Arsenault Meeting with Franchise Group to	0.5	\$700.00	\$350.00
				discuss status and identified			
				accounting issues relating to Debtor-			
			Accounting	in-possession. EY Attendees: G. Lenos			
Deravin, Susan	Senior Manager	13 Jan 2025	Assistance	(Managing Director), S. Deravin	0.5	\$600.00	\$300.00

N.T.	ъ. і	Transaction	Project	D. d.d.		Hourly	T.
Name	Rank	Date	Category	Description C	Hours	Rate	Fee
				(Senior Manager), Franchise Group Attendees: K. Scholes, J. Arsenault			
				Attendees: K. Scholes, J. Arsenault			
				Review of guidance for liability			
			Accounting	classified awards and compensation			
Leno, Georges	Managing Director	14 Jan 2025	Assistance	accounting and questions.	0.5	\$700.00	\$350.00
			Accounting	Review rejected leases accounting			
Leno, Georges	Managing Director	14 Jan 2025	Assistance	considerations slide deck.	0.5	\$700.00	\$350.00
				Review of guidance for liability			
			Accounting	classified awards and compensation			
Deravin, Susan	Senior Manager	14 Jan 2025	Assistance	accounting questions.	0.3	\$600.00	\$180.00
			Accounting	Review of the Plan of Reorganization			
Deravin, Susan	Senior Manager	14 Jan 2025	Assistance	for accounting considerations.	0.3	\$600.00	\$180.00
				Research and draft discontinued			
			Accounting	operations memorandum for initial			
Deravin, Susan	Senior Manager	14 Jan 2025	Assistance	review.	3.2	\$600.00	\$1,920.00
			Accounting	Prepare rejected leases accounting			
Deravin, Susan	Senior Manager	14 Jan 2025	Assistance	considerations slide deck.	2.3	\$600.00	\$1,380.00
				Initiated accounting evaluation of the			
			Accounting	Debtor-in-possession financing			
Ohrnstein, Mike	Managing Director	14 Jan 2025	Assistance	arrangement.	1.0	\$700.00	\$700.00
				Research the EY Bankruptcy guide,			
				Accounting Standards Codification			
			Accounting	852 and review of Debtor-in- possession Credit Agreement as well			
Robison, Greg	Manager	14 Jan 2025	Assistance	as accompanying schedules.	0.8	\$500.00	\$400.00
Rooison, Greg	Manager	17 Jan 2023	Assistance	Added comments regarding accounting	0.0	ψ500.00	ψτυυ.υυ
			Accounting	impacts to the Debtor-in-possession			
Van Hargett, William	Senior	14 Jan 2025	Assistance	Credit Agreement.	1.0	\$400.00	\$400.00
				Internal meeting to discuss initial plan		+	ψ.00.00
				for accounting evaluation of the			
				Debtor-in-possession agreement. EY			
				Attendees: M. Ohrnstein (Managing			
			Accounting	Director), G. Robison (Manager), W.			
Van Hargett, William	Senior	14 Jan 2025	Assistance	Hargett (Senior)	0.5	\$400.00	\$200.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Ohrnstein, Mike	Managing Director	14 Jan 2025	Accounting Assistance	Internal meeting to discuss initial plan for accounting evaluation of the Debtor-in-possession agreement. EY Attendees: M. Ohrnstein (Managing Director), G. Robison (Manager), W. Hargett (Senior)	0.5	\$700.00	\$350.00
Robison, Greg	Manager	14 Jan 2025	Accounting Assistance	Internal meeting to discuss initial plan for accounting evaluation of the Debtor-in-possession agreement. EY Attendees: M. Ohrnstein (Managing Director), G. Robison (Manager), W. Hargett (Senior)	0.5	\$500.00	\$250.00
Leno, Georges	Managing Director	15 Jan 2025	Accounting Assistance	Research accounting guidance for lease abandonment.	0.3	\$700.00	\$210.00
Leno, Georges	Managing Director	15 Jan 2025	Accounting Assistance	Continue research and draft discontinued operations memorandum.	0.3	\$700.00	\$210.00
Deravin, Susan	Senior Manager	15 Jan 2025	Accounting Assistance	Research accounting guidance for lease abandonment.	0.7	\$600.00	\$420.00
Deravin, Susan	Senior Manager	15 Jan 2025	Accounting Assistance	Continue research and draft discontinued operations memorandum for initial review	1.3	\$600.00	\$780.00
Hornecker, Peter	Partner	15 Jan 2025	Accounting Assistance	Internal meeting to discuss discontinued operations and assets held for sale or held for abandonment. EY Attendees: C. Boylan (Manager), S. Deravin (Senior Manager), G. Leno (Managing Director), P. Hornecker (Partner)	0.5	\$750.00	\$375.00
,			Accounting	Internal meeting to discuss discontinued operations and assets held for sale or held for abandonment. EY Attendees: C. Boylan (Manager), S. Deravin (Senior Manager), G. Leno (Managing Director), P. Hornecker			
Leno, Georges	Managing Director	15 Jan 2025	Assistance	(Partner)	0.5	\$700.00	\$350.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss			
				discontinued operations and assets held			
				for sale or held for abandonment. EY			
				Attendees: C. Boylan (Manager), S.			
				Deravin (Senior Manager), G. Leno			
			Accounting	(Managing Director), P. Hornecker			
Deravin, Susan	Senior Manager	15 Jan 2025	Assistance	(Partner)	0.5	\$600.00	\$300.00
				Internal meeting to discuss			
				discontinued operations and assets held			
				for sale or held for abandonment. EY			
				Attendees: C. Boylan (Manager), S.			
				Deravin (Senior Manager), G. Leno			
D 1 C		15 1 2025	Accounting	(Managing Director), P. Hornecker	0.5	Φ500 00	#250.00
Boylan, Cavan	Manager	15 Jan 2025	Assistance	(Partner)	0.5	\$500.00	\$250.00
				Meeting with Franchise Group to			
				discuss Debtor-in-possession Credit Agreement. EY Attendees: S. Deravin			
				(Senior Manager), G. Leno (Managing			
				Director), M. Ohrnstein (Managing			
				Director), M. Ohrnstell (Managing Director), G. Robison (Manager),			
			Accounting	Franchise Group Attendees: K.			
Ohrnstein, Mike	Managing Director	15 Jan 2025	Assistance	Scholes, J. Arsenault	0.6	\$700.00	\$420.00
ominsteni, wike	Managing Director	15 3411 2025	7 ISSISTANCE	Meeting with Franchise Group to	0.0	Ψ700.00	ψ120.00
				discuss Debtor-in-possession Credit			
				Agreement. EY Attendees: S. Deravin			
				(Senior Manager), G. Leno (Managing			
				Director), M. Ohrnstein (Managing			
				Director), G. Robison (Manager),			
			Accounting	Franchise Group Attendees: K.			
Deravin, Susan	Senior Manager	15 Jan 2025	Assistance	Scholes, J. Arsenault	0.6	\$600.00	\$360.00
				Meeting with Franchise Group to			
				discuss Debtor-in-possession Credit			
				Agreement. EY Attendees: S. Deravin			
				(Senior Manager), G. Leno (Managing			
				Director), M. Ohrnstein (Managing			
				Director), G. Robison (Manager),			
			Accounting	Franchise Group Attendees: K.			
Leno, Georges	Managing Director	15 Jan 2025	Assistance	Scholes, J. Arsenault	0.6	\$700.00	\$420.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Meeting with Franchise Group to			
				discuss Debtor-in-possession Credit			
				Agreement. EY Attendees: S. Deravin			
				(Senior Manager), G. Leno (Managing			
				Director), M. Ohrnstein (Managing			
				Director), G. Robison (Manager),			
D 11 G		15.1 2025	Accounting	Franchise Group Attendees: K.	0.6	# # * * * * * * * * * *	#200 00
Robison, Greg	Manager	15 Jan 2025	Assistance	Scholes, J. Arsenault	0.6	\$500.00	\$300.00
			Accounting	Review updated discontinued			
Leno, Georges	Managing Director	16 Jan 2025	Assistance	operations memorandum.	0.5	\$700.00	\$350.00
			Accounting	Review classes of claims for liability			
Leno, Georges	Managing Director	16 Jan 2025	Assistance	subject to compromise classification.	0.5	\$700.00	\$350.00
, 8	5 5			Continued review of the Plan of		·	·
			Accounting	Reorganization for accounting			
Deravin, Susan	Senior Manager	16 Jan 2025	Assistance	considerations.	0.3	\$600.00	\$180.00
				Update discontinued operations			
			Accounting	memorandum to address review			
Deravin, Susan	Senior Manager	16 Jan 2025	Assistance	comments.	2.0	\$600.00	\$1,200.00
			Accounting	Analyze classes of claims for liability			
Deravin, Susan	Senior Manager	16 Jan 2025	Assistance	subject to compromise classification.	0.4	\$600.00	\$240.00
Deravin, Sasan	Semoi ividiagei	10 tun 2025	1 Ibbibtairee	Internal meeting to discuss accounting	0.1	ψοσοίσο	Ψ2 10.00
				considerations for rejected and			
				abandoned leases for American			
				Freight. EY Attendees: E. Chan			
				(Managing Director), S. Deravin			
			Accounting	(Senior Manager), C. Newman (Senior			
Deravin, Susan	Senior Manager	16 Jan 2025	Assistance	Manager)	0.7	\$600.00	\$420.00
				Internal meeting to discuss accounting			
				considerations for rejected and			
				abandoned leases for American			
				Freight. EY Attendees: E. Chan			
				(Managing Director), S. Deravin			
			Accounting	(Senior Manager), C. Newman (Senior			
Chan, Eileen	Managing Director	16 Jan 2025	Assistance	Manager)	0.7	\$700.00	\$490.00

		Transaction	Project			Hourly	-
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss accounting			
				considerations for rejected and			
				abandoned leases for American			
				Freight. EY Attendees: E. Chan			
			A	(Managing Director), S. Deravin			
N C1 ' 4'	C · M	16 1 2025	Accounting	(Senior Manager), C. Newman (Senior	0.7	¢<00.00	¢420.00
Newman, Christina	Senior Manager	16 Jan 2025	Assistance	Manager)	0.7	\$600.00	\$420.00
			Accounting	Draft questions relating to the			
Deravin, Susan	Senior Manager	17 Jan 2025	Assistance	abandonment of leases.	0.4	\$600.00	\$240.00
				Continued accounting evaluation of the			
			Accounting	Debtor-in-possession financing			
Ohrnstein, Mike	Managing Director	17 Jan 2025	Assistance	arrangement and additional research.	0.6	\$700.00	\$420.00
				Internal meeting to discuss Debtor-in-			
				possession financial statement			
				presentation for rejected and			
				abandoned leases for American			
			Accounting	Freight. EY Attendees: S. Deravin		.	440000
Deravin, Susan	Senior Manager	17 Jan 2025	Assistance	(Senior Manager), T. Caruso (Partner)	0.5	\$600.00	\$300.00
				Internal meeting to discuss Debtor-in-			
				possession financial statement			
				presentation for rejected and			
				abandoned leases for American			
G TEL:	D .	17.1 2025	Accounting	Freight. EY Attendees: S. Deravin	0.5	Φ7.50.00	#277 00
Caruso, Thierry	Partner	17 Jan 2025	Assistance	(Senior Manager), T. Caruso (Partner)	0.5	\$750.00	\$375.00
				Meeting with Franchise Group to discuss terms and conditions for the			
				debt facilities and treatment during			
				bankruptcy. EY Attendees: S. Deravin,			
			A	G. Leno, M. Ohrnstein, G. Robison,			
Deravin, Susan	Sonior Monagar	17 Jan 2025	Accounting Assistance	Franchise Group Attendees: J. Arsenault, K. Scholes	0.5	\$600.00	\$300.00
Deraviii, Susan	Senior Manager	1 / Jan 2023	Assistance	Meeting with Franchise Group to	0.5	\$000.00	\$300.00
				discuss terms and conditions for the			
				discuss terms and conditions for the debt facilities and treatment during			
			Accounting	bankruptcy. EY Attendees: S. Deravin,			
Leno, Georges	Managing Director	17 Jan 2025	Assistance	G. Leno, M. Ohrnstein, G. Robison,	0.5	\$700.00	\$350.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Ivame	Kank	Date	Category	Franchise Group Attendees: J.	110415	Rate	ree
				Arsenault, K. Scholes			
				Thisehadit, it seneres			
				Meeting with Franchise Group to			
				discuss terms and conditions for the			
				debt facilities and treatment during			
				bankruptcy. EY Attendees: S. Deravin,			
				G. Leno, M. Ohrnstein, G. Robison,			
			Accounting	Franchise Group Attendees: J.			
Ohrnstein, Mike	Managing Director	17 Jan 2025	Assistance	Arsenault, K. Scholes	0.5	\$700.00	\$350.00
				Meeting with Franchise Group to			
				discuss terms and conditions for the			
				debt facilities and treatment during			
				bankruptcy. EY Attendees: S. Deravin,			
				G. Leno, M. Ohrnstein, G. Robison,			
			Accounting	Franchise Group Attendees: J.			
Robison, Greg	Manager	17 Jan 2025	Assistance	Arsenault, K. Scholes	0.5	\$500.00	\$250.00
				Continued meeting with Jonathan			
				Arsenault and Kyle Scholes to discuss			
				accounting considerations for			
			Accounting	abandoned leases. EY Attendees: S.			*
Deravin, Susan	Senior Manager	17 Jan 2025	Assistance	Deravin, G. Leno	0.3	\$600.00	\$180.00
				Continued meeting with Jonathan			
				Arsenault and Kyle Scholes to discuss			
				accounting considerations for			
			Accounting	abandoned leases. EY Attendees: S.			** **********************************
Leno, Georges	Managing Director	17 Jan 2025	Assistance	Deravin, G. Leno	0.3	\$700.00	\$210.00
				Draft questions on rejected executory			
D : 0		20.1 2025	Accounting	contracts and leases, email sent to Kyle	0.4	Φ.CO.O.O.O.	#240.00
Deravin, Susan	Senior Manager	20 Jan 2025	Assistance	Scholes and Jonathan Arsenault.	0.4	\$600.00	\$240.00
				Read the court orders [Case 24-12480			
				Reference Docket Numbers 13 and 14]			
				and perform research on accounting for			
			A a a a	leases under Accounting Standards			
Nordhoff, Matt James	Senior	20 Jan 2025	Accounting Assistance	Codification 842 that are rejected in bankruptcy proceedings.	3.0	\$400.00	\$1,200.00
riorunori, ivian james	Sellioi	20 Jan 2023	Assistance	bankruptcy proceedings.	3.0	\$400.00	\$1,200.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Accounting	Review of the discontinued operations			
Nordhoff, Matt James	Senior	20 Jan 2025	Assistance	analysis memorandum.	2.0	\$400.00	\$800.00
				Meeting with Franchise Group to			
				discuss status and identified			
				accounting issues relating to Debtor-			
				in-possession. EY Attendees: G. Lenos			
				(Managing Director), S. Deravin			
			Accounting	(Senior Manager), Franchise Group			
Leno, Georges	Managing Director	20 Jan 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.7	\$700.00	\$490.00
				Meeting with Franchise Group to			
				discuss status and identified			
				accounting issues relating to Debtor-			
				in-possession. EY Attendees: G. Lenos			
				(Managing Director), S. Deravin			
			Accounting	(Senior Manager), Franchise Group			
Deravin, Susan	Senior Manager	20 Jan 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.7	\$600.00	\$420.00
				Review of responses from AlixPartners			
			Accounting	relating to the company's long term			
Leno, Georges	Managing Director	21 Jan 2025	Assistance	incentive plan and executory contracts.	0.3	\$700.00	\$210.00
				Review of responses from AlixPartners			
			Accounting	relating to the company's long term			
Deravin, Susan	Senior Manager	21 Jan 2025	Assistance	incentive plan and executory contracts.	0.3	\$600.00	\$180.00
				Prepared template for time keeping			
				process for Franchise Group, Inc.			
			Accounting	engagement to be utilized in preparing			
Galarza, Damien	Senior	21 Jan 2025	Assistance	fee applications to the Court.	0.2	\$400.00	\$80.00
1				Review of Debtor-in-possession Credit			
				Agreement based upon additional			
			Accounting	information gathered to strengthen			
Robison, Greg	Manager	21 Jan 2025	Assistance	understanding of accounting impact.	0.9	\$500.00	\$450.00
I				Technical research on leases submitted			
			Accounting	for rejection and the treatment of right			
Boylan, Cavan	Manager	21 Jan 2025	Assistance	of use assets and lease liabilities.	2.7	\$500.00	\$1,350.00
				Internal meeting to discuss the time			
				keeping process for the Franchise			
			Accounting	Group, Inc. bankruptcy engagement to			
Deravin, Susan	Senior Manager	21 Jan 2025	Assistance	be utilized in preparing fee	0.5	\$600.00	\$300.00

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Nama	Donk	Transaction Date	Project	Decorintion	Полия	Hourly	Eas
Name	Rank	Date	Category	Description applications to the Court. EY	Hours	Rate	Fee
				Attendees: S. Deravin (Senior			
				Manager), J. Ward (Manager), D.			
				Neziroski (Senior), D. Galarza (Senior)			
				Internal meeting to discuss the time			
				keeping process for the Franchise			
				Group, Inc. bankruptcy engagement to			
				be utilized in preparing fee			
				applications to the Court. EY			
				Attendees: S. Deravin (Senior			
W1 I	M	21 Jan 2025	Accounting	Manager), J. Ward (Manager), D.	0.5	\$500.00	\$250.00
Ward, James	Manager	21 Jan 2023	Assistance	Neziroski (Senior), D. Galarza (Senior) Internal meeting to discuss the time	0.3	\$500.00	\$250.00
				keeping process for the Franchise			
				Group, Inc. bankruptcy engagement to			
				be utilized in preparing fee			
				applications to the Court. EY			
				Attendees: S. Deravin (Senior			
			Accounting	Manager), J. Ward (Manager), D.			
Galarza, Damien	Senior	21 Jan 2025	Assistance	Neziroski (Senior), D. Galarza (Senior)	0.5	\$400.00	\$200.00
				Internal meeting to discuss accounting			
				considerations for financial statement			
				presentation of American Freight			
				pursuant to 363 sale. EY Attendees: E.			
				Chan (Managing Director), C.			
			Accounting	Newman (Senior Manager), C. Boylan			
Boylan, Cavan	Manager	21 Jan 2025	Assistance	(Manager), M. Nordhoff (Senior)	0.7	\$500.00	\$350.00
				Internal meeting to discuss accounting			
				considerations for financial statement			
				presentation of American Freight			
				pursuant to 363 sale. EY Attendees: E.			
				Chan (Managing Director), C.			
CI EI	M . D.	21.1. 2025	Accounting	Newman (Senior Manager), C. Boylan	0.7	Φ 7 00 00	Ø 400 00
Chan, Eileen	Managing Director	21 Jan 2025	Assistance	(Manager), M. Nordhoff (Senior)	0.7	\$700.00	\$490.00

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N.T.	ъ	Transaction	Project	D 1.4		Hourly	T.
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss accounting considerations for financial statement			
				presentation of American Freight			
				pursuant to 363 sale. EY Attendees: E.			
			Accounting	Chan (Managing Director), C. Newman (Senior Manager), C. Boylan			
Newman, Christina	Canian Managan	21 Jan 2025	Assistance	(Manager), M. Nordhoff (Senior)	0.7	\$600.00	\$420.00
Newman, Christina	Senior Manager	21 Jan 2023	Assistance		0.7	\$600.00	\$420.00
				Internal meeting to discuss accounting considerations for financial statement			
				presentation of American Freight			
				pursuant to 363 sale. EY Attendees: E.			
				Chan (Managing Director), C.			
			Accounting	Newman (Senior Manager), C. Boylan			
Nordhoff, Matt James	Senior	21 Jan 2025	Assistance	(Manager), M. Nordhoff (Senior)	0.7	\$400.00	\$280.00
Nordhoff, Matt James	Sellioi	21 Jan 2023	Assistance	Internal meeting to discuss Franchise	0.7	\$400.00	\$200.00
				Group Leases - Abandonment and			
				Rejection. EY Attendees: C. Boylan			
				(Manager), C. Newman (Senior			
				Manager), G. Leno (Managing			
			Accounting	Director), E. Chan (Managing			
Boylan, Cavan	Manager	21 Jan 2025	Assistance	Director), E. Chan (Managing Director), S. Deravin (Senior Manager)	0.8	\$500.00	\$400.00
Boylan, Cavan	Tylulluger	21 0411 2023	Tibbibianic	Internal meeting to discuss Franchise	0.0	φ500.00	ψ100.00
				Group Leases - Abandonment and			
				Rejection. EY Attendees: C. Boylan			
				(Manager), C. Newman (Senior			
				Manager), G. Leno (Managing			
			Accounting	Director), E. Chan (Managing			
Newman, Christina	Senior Manager	21 Jan 2025	Assistance	Director), S. Deravin (Senior Manager)	0.8	\$600.00	\$480.00
				Internal meeting to discuss Franchise			4.53.00
				Group Leases - Abandonment and			
				Rejection. EY Attendees: C. Boylan			
				(Manager), C. Newman (Senior			
				Manager), G. Leno (Managing			
			Accounting	Director), E. Chan (Managing			
Chan, Eileen	Managing Director	21 Jan 2025	Assistance	Director), S. Deravin (Senior Manager)	0.8	\$700.00	\$560.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss Franchise			
				Group Leases - Abandonment and			
				Rejection. EY Attendees: C. Boylan			
				(Manager), C. Newman (Senior			
				Manager), G. Leno (Managing			
			Accounting	Director), E. Chan (Managing			
Deravin, Susan	Senior Manager	21 Jan 2025	Assistance	Director), S. Deravin (Senior Manager)	0.8	\$600.00	\$480.00
				Internal meeting to discuss Franchise			
				Group Leases - Abandonment and			
				Rejection. EY Attendees: C. Boylan			
				(Manager), C. Newman (Senior			
				Manager), G. Leno (Managing			
			Accounting	Director), E. Chan (Managing			
Leno, Georges	Managing Director	21 Jan 2025	Assistance	Director), S. Deravin (Senior Manager)	0.8	\$700.00	\$560.00
				Internal meeting to discuss scope of			
				accounting memorandum and timeline			
				for execution of deliverables. EY			
			Accounting	Attendees: S. Deravin (Senior			
Deravin, Susan	Senior Manager	21 Jan 2025	Assistance	Manager), J. Ward (Manager)	0.5	\$600.00	\$300.00
				Internal meeting to discuss scope of			
				accounting memorandum and timeline			
				for execution of deliverables. EY			
			Accounting	Attendees: S. Deravin (Senior			
Ward, James	Manager	21 Jan 2025	Assistance	Manager), J. Ward (Manager)	0.5	\$500.00	\$250.00
				Review update to discontinued			
				operations memorandum to add			
			Accounting	additional accounting issue and			
Leno, Georges	Managing Director	22 Jan 2025	Assistance	subsequent event analysis.	0.4	\$700.00	\$280.00
				Research client question on			
				presentation or measurement			
			Accounting	considerations while in Chapter 11 for			
Leno, Georges	Managing Director	22 Jan 2025	Assistance	intercompany receivables/payables.	0.3	\$700.00	\$210.00
				Update to discontinued operations			
				memorandum to add additional			
			Accounting	accounting issue and subsequent event			
Deravin, Susan	Senior Manager	22 Jan 2025	Assistance	analysis.	2.6	\$600.00	\$1,560.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Update to discontinued operations			
			Accounting	memorandum to address review			
Deravin, Susan	Senior Manager	22 Jan 2025	Assistance	comment.	1.3	\$600.00	\$780.00
				Continue update to discontinued			
			Accounting	operations memorandum to address			
Deravin, Susan	Senior Manager	22 Jan 2025	Assistance	review comment.	1.3	\$600.00	\$780.00
				Research client question on			
				presentation or measurement			
			Accounting	considerations while in Chapter 11 for			
Deravin, Susan	Senior Manager	22 Jan 2025	Assistance	intercompany receivables/payables.	0.2	\$600.00	\$120.00
				Review previous debt lender listing for			
			Accounting	Debtor-in-possession debt accounting			
Deravin, Susan	Senior Manager	22 Jan 2025	Assistance	considerations	0.5	\$600.00	\$300.00
				Review of Debtor-in-possession Credit			
				Agreement and documenting initial			
			Accounting	thoughts for future discussion with			
Robison, Greg	Manager	22 Jan 2025	Assistance	team	0.6	\$500.00	\$300.00
				Technical research on when leases are			
			Accounting	included in held for sale and			
Boylan, Cavan	Manager	22 Jan 2025	Assistance	discontinued operations.	0.3	\$500.00	\$150.00
				Research on items included in			
				reorganization items [for example,			
				impairment charges; lease expense;			
				gains or losses upon lease modification			
			Accounting	or termination] under Accounting			
Nordhoff, Matt James	Senior	22 Jan 2025	Assistance	Standards Codification 852.	2.0	\$400.00	\$800.00
				Internal meeting to discuss leases to be			
				abandoned and when to classify as			
				held-for-sale and discontinued			
				operations for financial statement			
				presentation of American Freight			
				pursuant to 363 sale. EY Attendees: P.			
			1	Hornecker (Partner), E. Chan			
	_		Accounting	(Managing Director), C. Boylan			
Hornecker, Peter	Partner	22 Jan 2025	Assistance	(Manager)	0.5	\$750.00	\$375.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss leases to be			
				abandoned and when to classify as			
				held-for-sale and discontinued			
				operations for financial statement			
				presentation of American Freight			
				pursuant to 363 sale. EY Attendees: P.			
			A	Hornecker (Partner), E. Chan			
Boylan, Cavan	Managan	22 Jan 2025	Accounting Assistance	(Managing Director), C. Boylan (Manager)	0.5	\$500.00	\$250.00
Boylan, Cavan	Manager	22 Jan 2023	Assistance		0.5	\$300.00	\$230.00
				Internal meeting to discuss leases to be abandoned and when to classify as			
				held-for-sale and discontinued			
				operations for financial statement			
				presentation of American Freight			
				pursuant to 363 sale. EY Attendees: P.			
				Hornecker (Partner), E. Chan			
			Accounting	(Managing Director), C. Boylan			
Chan, Eileen	Managing Director	22 Jan 2025	Assistance	(Manager)	0.5	\$700.00	\$350.00
Chan, Encen	Wanaging Director	22 Juli 2023	7 ISSISTATICE	Internal meeting to discuss Debtor-in-	0.5	Ψ700.00	ψ330.00
				possession agreement and next steps.			
				EY Attendees: M. Ohrnstein			
				(Managing Director), G. Robison			
				(Manager), W. Hargett (Senior), G.			
			Accounting	Leno (Managing Director), S. Deravin			
Ohrnstein, Mike	Managing Director	22 Jan 2025	Assistance	(Senior Manager)	0.4	\$700.00	\$280.00
,	0 0			Internal meeting to discuss Debtor-in-			
				possession agreement and next steps.			
				EY Attendees: M. Ohrnstein			
				(Managing Director), G. Robison			
				(Manager), W. Hargett (Senior), G.			
			Accounting	Leno (Managing Director), S. Deravin			
Robison, Greg	Manager	22 Jan 2025	Assistance	(Senior Manager)	0.4	\$500.00	\$200.00
				Internal meeting to discuss Debtor-in-			
				possession agreement and next steps.			
				EY Attendees: M. Ohrnstein			
			Accounting	(Managing Director), G. Robison			
Van Hargett, William	Senior	22 Jan 2025	Assistance	(Manager), W. Hargett (Senior), G.	0.4	\$400.00	\$160.00

N.T.	D. I	Transaction	Project	D 1.4	11	Hourly	P
Name	Rank	Date	Category	Description C. D.	Hours	Rate	Fee
				Leno (Managing Director), S. Deravin (Senior Manager)			
				(Senior Manager)			
				Internal meeting to discuss Debtor-in-			
				possession agreement and next steps.			
				EY Attendees: M. Ohrnstein			
				(Managing Director), G. Robison			
			Accounting	(Manager), W. Hargett (Senior), G. Leno (Managing Director), S. Deravin			
Leno, Georges	Managing Director	22 Jan 2025	Assistance	(Senior Manager)	0.4	\$700.00	\$280.00
Lello, Georges	Wanaging Director	22 Jan 2023	Assistance	Internal meeting to discuss Debtor-in-	0.4	\$700.00	\$280.00
				possession agreement and next steps.			
				EY Attendees: M. Ohrnstein			
				(Managing Director), G. Robison			
				(Manager), W. Hargett (Senior), G.			
			Accounting	Leno (Managing Director), S. Deravin			
Deravin, Susan	Senior Manager	22 Jan 2025	Assistance	(Senior Manager)	0.4	\$600.00	\$240.00
				Update to discontinued operations			
			Accounting	memorandum to address review			
Leno, Georges	Managing Director	23 Jan 2025	Assistance	comment	0.2	\$700.00	\$140.00
				Research on wages order and analyze			
			Accounting	potential liabilities subject to			
Deravin, Susan	Senior Manager	23 Jan 2025	Assistance	compromise classification	2.1	\$600.00	\$1,260.00
				Update to discontinued operations			
D . C	C : M	22 1 2025	Accounting	memorandum to address review	0.2	# COO OO	#1 2 0.00
Deravin, Susan	Senior Manager	23 Jan 2025	Assistance	comment	0.2	\$600.00	\$120.00
				Continued research of client question on presentation or measurement			
			Accounting	considerations while in Chapter 11 for			
Deravin, Susan	Senior Manager	23 Jan 2025	Assistance	intercompany receivables/payables.	0.3	\$600.00	\$180.00
Doravin, Dubun	Somoi Managei	23 Juli 2023			0.5	ψ000.00	ψ100.00
Coloma Domina	Comian	22 Ion 2025	Accounting	Preparing planning meeting agenda for	0.2	\$400.00	\$120.00
Galarza, Damien	Senior	23 Jan 2025	Assistance	Franchise Group, Inc. engagement. Review technical research on when	0.3	\$400.00	\$120.00
				lease costs are included in restructuring			
			Accounting	costs.			
Chan, Eileen	Managing Director	23 Jan 2025	Assistance		0.1	\$700.00	\$70.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Newman, Christina	Senior Manager	23 Jan 2025	Accounting Assistance	Review technical research on when lease costs are included in restructuring costs.	0.5	\$600.00	\$300.00
Boylan, Cavan	Manager	23 Jan 2025	Accounting Assistance	Technical research on when lease costs are included in restructuring costs.	0.5	\$500.00	\$250.00
Leno, Georges	Managing Director	23 Jan 2025	Accounting Assistance	Internal meeting to discuss discontinued operations. EY Attendees: S. Deravin (Senior Manager), G. Leno (Managing Director)	0.5	\$700.00	\$350.00
Deravin, Susan	Senior Manager	23 Jan 2025	Accounting Assistance	Internal meeting to discuss discontinued operations. EY Attendees: S. Deravin (Senior Manager), G. Leno (Managing Director)	0.5	\$600.00	\$300.00
Deravin, Susan	Senior Manager	24 Jan 2025	Accounting Assistance	Meeting with client on lease liability subject to compromise classification. Franchise Group Attendees: Chris Matuska; Ashley Kanicki; Abbie Kuhn; Kim Ringley; Jonathan Arsenault; Kyle Scholes; EY Attendee: S. Deravin	0.5	\$600.00	\$300.00
Deravin, Susan	Senior Manager	24 Jan 2025	Accounting Assistance	Respond to company's question on the lease rejection dates.	0.3	\$600.00	\$180.00
Deravin, Susan	Senior Manager	24 Jan 2025	Accounting Assistance	Identify example 10-Q filings (relating to treatment of leases) for pre- emergence filing. Finalize and email rejected lease	0.2	\$600.00	\$120.00
Deravin, Susan	Senior Manager	24 Jan 2025	Accounting Assistance	analysis to the client (J. Arsenault and K. Scholes). Continued time spent on preparing	0.2	\$600.00	\$120.00
Galarza, Damien	Senior	24 Jan 2025	Accounting Assistance	planning meeting agenda for Franchise Group, Inc. engagement. Prepared high level discussion	0.6	\$400.00	\$240.00
Robison, Greg	Manager	24 Jan 2025	Accounting Assistance	documents with respect to the Debtor- in-possession debt.	0.4	\$500.00	\$200.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Drafting an accounting roadmap for			
			Accounting	the Debtor-in-possession credit			
Van Hargett, William	Senior	24 Jan 2025	Assistance	agreement.	2.0	\$400.00	\$800.00
				Technical research regarding when			
			Accounting	lease costs are included in restructuring		* * • • • • •	410000
Boylan, Cavan	Manager	24 Jan 2025	Assistance	costs.	0.2	\$500.00	\$100.00
				Internal meeting to discuss overview of			
				the Franchise Group's Chapter 11 and			
				overall engagement quality and risk			
				management. EY Attendees: S.			
			Accounting	Deravin (Senior Manager), J. Ward			
Deravin, Susan	Senior Manager	24 Jan 2025	Assistance	(Manager), D. Galarza (Senior)	0.4	\$600.00	\$240.00
				Internal meeting to discuss overview of			
				the Franchise Group's Chapter 11 and			
				overall engagement quality and risk			
				management. EY Attendees: S.			
			Accounting	Deravin (Senior Manager), J. Ward		* * • • • • •	4.00.00
Ward, James	Manager	24 Jan 2025	Assistance	(Manager), D. Galarza (Senior)	0.4	\$500.00	\$200.00
				Internal meeting to discuss overview of			
				the Franchise Group's Chapter 11 and			
				overall engagement quality and risk			
				management. EY Attendees: S.			
	~ .		Accounting	Deravin (Senior Manager), J. Ward			44.50.00
Galarza, Damien	Senior	24 Jan 2025	Assistance	(Manager), D. Galarza (Senior)	0.4	\$400.00	\$160.00
				Internal meeting to discuss the overall			
				project planning of the engagement.			
				EY Attendees: G. Leno (Managing			
				Director), G. Lanns (Partner), S.			
			Accounting	Deravin (Senior Manager), D. Galarza		*	4.00.00
Leno, Georges	Managing Director	24 Jan 2025	Assistance	(Senior)	0.4	\$700.00	\$280.00
				Internal meeting to discuss the overall			
				project planning of the engagement.			
				EY Attendees: G. Leno (Managing			
				Director), G. Lanns (Partner), S.			
T 0 1	D .	24 1 2025	Accounting	Deravin (Senior Manager), D. Galarza	0.4	0750.00	#200.00
Lanns, Gerohn	Partner	24 Jan 2025	Assistance	(Senior)	0.4	\$750.00	\$300.00

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	-	Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss the overall			
				project planning of the engagement.			
				EY Attendees: G. Leno (Managing			
				Director), G. Lanns (Partner), S.			
D : 0	G : 14	24.1 2025	Accounting	Deravin (Senior Manager), D. Galarza	0.4	0.000.00	#240.00
Deravin, Susan	Senior Manager	24 Jan 2025	Assistance	(Senior)	0.4	\$600.00	\$240.00
				Internal meeting to discuss the overall			
				project planning of the engagement.			
				EY Attendees: G. Leno (Managing			
				Director), G. Lanns (Partner), S.			
	g :	24.1 2025	Accounting	Deravin (Senior Manager), D. Galarza	0.4	Ø 400 00	Ø1.60.00
Galarza, Damien	Senior	24 Jan 2025	Assistance	(Senior)	0.4	\$400.00	\$160.00
				Meeting with Franchise Group to			
				discuss leases, debt, and intercompany.			
				EY Attendees: S. Deravin (Senior			
				Manager), G. Leno (Managing			
				Director), G. Robison (Manager), J.			
T C	M ' D' (241 2025	Accounting	Ward (Manager), Franchise Group	0.4	# 7 00.00	# 2 00.00
Leno, Georges	Managing Director	24 Jan 2025	Assistance	Attendees: J. Arsenault, K. Scholes	0.4	\$700.00	\$280.00
				Meeting with Franchise Group to			
				discuss leases, debt, and intercompany			
				while in bankruptcy. EY Attendees: S.			
				Deravin (Senior Manager), G. Leno			
				(Managing Director), G. Robison			
				(Manager), J. Ward (Manager),			
D : C	C . M	241 2025	Accounting	Franchise Group Attendees: J.	0.4	# COO OO	#2.40.00
Deravin, Susan	Senior Manager	24 Jan 2025	Assistance	Arsenault, K. Scholes	0.4	\$600.00	\$240.00
				Meeting with Franchise Group to			
				discuss leases, debt, and intercompany			
				transactions while in bankruptcy. EY			
				Attendees: S. Deravin (Senior			
				Manager), G. Leno (Managing			
				Director), G. Robison (Manager), J.			
D 1: C		241 2027	Accounting	Ward (Manager), Franchise Group	0.4	#500.00	#200 00
Robison, Greg	Manager	24 Jan 2025	Assistance	Attendees: J. Arsenault, K. Scholes	0.4	\$500.00	\$200.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Meeting with Franchise Group to			
				discuss leases, debt, and intercompany			
				transactions while in bankruptcy. EY			
				Attendees: S. Deravin (Senior			
				Manager), G. Leno (Managing			
			A	Director), G. Robison (Manager), J.			
Wand James	Managan	24 Ion 2025	Accounting Assistance	Ward (Manager), Franchise Group	0.4	\$500.00	\$200.00
Ward, James	Manager	24 Jan 2025	Assistance	Attendees: J. Arsenault, K. Scholes	0.4	\$300.00	\$200.00
				Meeting with Franchise Group to			
				discuss leases, debt, and intercompany transactions while in bankruptcy. EY			
				Attendees: S. Deravin (Senior			
				Manager), G. Leno (Managing			
				Director), G. Robison (Manager), J.			
			Accounting	Ward (Manager), Franchise Group			
Leno, Georges	Managing Director	24 Jan 2025	Assistance	Attendees: J. Arsenault, K. Scholes	0.4	\$700.00	\$280.00
Lello, Georges	Wanaging Director	24 Juli 2023	Assistance	Meeting with Franchise Group to	0.4	\$700.00	\$200.00
				discuss leases, debt, and intercompany			
				transactions while in bankruptcy. EY			
				Attendees: S. Deravin (Senior			
				Manager), G. Leno (Managing			
				Director), G. Robison (Manager), J.			
			Accounting	Ward (Manager), Franchise Group			
Deravin, Susan	Senior Manager	24 Jan 2025	Assistance	Attendees: J. Arsenault, K. Scholes	0.4	\$600.00	\$240.00
2 010 111, 2 0 5 011	Semer Hamager	2 : 0411 2020	110010001100	Meeting with Franchise Group to	0	Ψ000.00	Ψ2.000
				discuss leases, debt, and intercompany			
				transactions while in bankruptcy. EY			
				Attendees: S. Deravin (Senior			
				Manager), G. Leno (Managing			
				Director), G. Robison (Manager), J.			
			Accounting	Ward (Manager), Franchise Group			
Ward, James	Manager	24 Jan 2025	Assistance	Attendees: J. Arsenault, K. Scholes	0.4	\$500.00	\$200.00
	-			Internal meeting to discuss initial			
				accounting roadmap for the Debtor-in-			
				possession agreement. EY Attendees:			
				M. Ohrnstein (Managing Director), G.			
			Accounting	Robison (Manager), W. Hargett			
Van Hargett, William	Senior	24 Jan 2025	Assistance	(Senior)	0.5	\$400.00	\$200.00

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NT	Dowle	Transaction	Project	Description	11	Hourly	Ε
Name	Rank	Date	Category	Description Internal meeting to discuss initial	Hours	Rate	Fee
				accounting roadmap for the Debtor-in-			
				possession agreement. EY Attendees:			
				M. Ohrnstein (Managing Director), G.			
			Accounting	Robison (Manager), W. Hargett			
Robison, Greg	Manager	24 Jan 2025	Assistance	(Senior)	0.5	\$500.00	\$250.00
				Internal meeting to discuss initial			
				accounting roadmap for the Debtor-in-			
				possession agreement. EY Attendees:			
				M. Ohrnstein (Managing Director), G.			
01	M ' D' (24 1 2025	Accounting	Robison (Manager), W. Hargett	0.5	# 7 00 00	#2.50.00
Ohrnstein, Mike	Managing Director	24 Jan 2025	Assistance	(Senior)	0.5	\$700.00	\$350.00
			Accounting	Drafting the full-scope Debtor-in-			
Van Hargett, William	Senior	25 Jan 2025	Assistance	possession accounting memorandum.	3.9	\$400.00	\$1,560.00
				Continue drafting the full-scope			
77 II 44 337'11'	G .	25 1 2025	Accounting	Debtor-in-possession accounting memorandum.	2.0	¢400.00	¢1 1 <i>C</i> 0 00
Van Hargett, William	Senior	25 Jan 2025	Assistance	Finalization of discontinued operations	2.9	\$400.00	\$1,160.00
			Accounting	memorandum and email to the client			
Leno, Georges	Managing Director	27 Jan 2025	Assistance	(J. Arsenault and K. Scholes).	0.2	\$700.00	\$140.00
Lene, Georges	Withhaging Director	27 3411 2023			0.2	Ψ700.00	Ψ110.00
Deravin, Susan	Senior Manager	27 Jan 2025	Accounting Assistance	Develop priority listing of pre- emergence accounting memorandums.	0.3	\$600.00	\$180.00
Deraviii, Susaii	Sellioi Maliagei	27 Jan 2023	Assistance	Finalize rejected lease consideration	0.3	\$000.00	\$180.00
			Accounting	summary deck and email to the client			
Deravin, Susan	Senior Manager	27 Jan 2025	Assistance	(J. Arsenault and K. Scholes).	0.3	\$600.00	\$180.00
		_	Accounting	Initiate request for quality review of		+	22000
Deravin, Susan	Senior Manager	27 Jan 2025	Assistance	discontinued operations memorandum.	0.1	\$600.00	\$60.00
Deravin, Susan	Schlor Wanager	2 / Jan 2023	Assistance	Review court docket for status of	0.1	\$000.00	\$00.00
			Accounting	executory contracts and draft			
Deravin, Susan	Senior Manager	27 Jan 2025	Assistance	additional questions.	1.6	\$600.00	\$960.00
ĺ				Finalization of discontinued operations			
			Accounting	memorandum and email to the client			
Deravin, Susan	Senior Manager	27 Jan 2025	Assistance	(J. Arsenault and K. Scholes).	0.2	\$600.00	\$120.00
				Preparing lease technical accounting			
			Accounting	memorandum on the accounting			
Galarza, Damien	Senior	27 Jan 2025	Assistance	implications of leases under	3.9	\$400.00	\$1,560.00

».T	D. I	Transaction	Project	D 1.4	т	Hourly	T.
Name	Rank	Date	Category	Description Collision	Hours	Rate	Fee
				Accounting Standards Codification 852.			
				Continued time spent preparing lease technical accounting memorandum on			
				the accounting implications of leases			
			Accounting	under Accounting Standards			
Galarza, Damien	Senior	27 Jan 2025	Assistance	Codification 852.	3.9	\$400.00	\$1,560.00
Galarza, Dannen	Scilloi	27 Jan 2023			3.9	\$ 1 00.00	\$1,500.00
TT TT TT !!!!	g .	25.1	Accounting	Drafting the full-scope Debtor-in-	2.2	# 400 00	#1.2 00.00
Van Hargett, William	Senior	27 Jan 2025	Assistance	possession accounting memorandum.	3.2	\$400.00	\$1,280.00
				Internal meeting to discuss the			
				accounting memorandum on the			
				accounting implications of leases			
				under Accounting Standards			
			A	Codification 852. EY Attendees: S.			
Danasia Caran	C: M	27 1 2025	Accounting	Deravin (Senior Manager), J. Ward	0.9	\$600.00	¢540.00
Deravin, Susan	Senior Manager	27 Jan 2025	Assistance	(Manager), D. Galarza (Senior)	0.9	\$600.00	\$540.00
				Internal meeting to discuss the accounting memorandum on the			
				accounting implications of leases under Accounting Standards			
				Codification 852. EY Attendees: S.			
			Accounting	Deravin (Senior Manager), J. Ward			
Ward, James	Manager	27 Jan 2025	Assistance	(Manager), D. Galarza (Senior)	0.9	\$500.00	\$450.00
waru, James	Ivianagei	27 Jan 2023	Assistance	Internal meeting to discuss the	0.9	\$300.00	φ+30.00
				accounting memorandum on the			
				accounting implications of leases			
				under Accounting Standards			
				Codification 852. EY Attendees: S.			
			Accounting	Deravin (Senior Manager), J. Ward			
Galarza, Damien	Senior	27 Jan 2025	Assistance	(Manager), D. Galarza (Senior)	0.9	\$400.00	\$360.00
,		· · · · · · · · · · · · · · · · · · ·		Meeting with Franchise Group to			,
				discuss status and identified			
				accounting issues relating to Debtor-			
				in-possession. EY Attendees: G. Lenos			
				(Managing Director), S. Deravin	1		
			Accounting	(Senior Manager), Franchise Group	1		
Leno, Georges	Managing Director	27 Jan 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.4	\$700.00	\$280.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Meeting with Franchise Group to			
				discuss status and identified			
				accounting issues relating to Debtor-			
				in-possession. EY Attendees: G. Lenos			
			A	(Managing Director), S. Deravin			
Deravin, Susan	Senior Manager	27 Jan 2025	Accounting Assistance	(Senior Manager), Franchise Group Attendees: K. Scholes, J. Arsenault	0.4	\$600.00	\$240.00
Deraviii, Susaii	Schlor Manager	27 Jan 2023		· · · · · · · · · · · · · · · · · · ·	0.4	\$000.00	\$240.00
T C	N . D.	20.1 2025	Accounting	Initial review and edit of rejected and	0.5	# 7 00 00	#2.50.00
Leno, Georges	Managing Director	28 Jan 2025	Assistance	abandoned lease memorandum.	0.5	\$700.00	\$350.00
			A	Review of draft valuation report for			
Lama Caamaaa	Managina Dinastan	28 Jan 2025	Accounting Assistance	accounting issues related to impairment.	0.5	\$700.00	\$350.00
Leno, Georges	Managing Director	28 Jan 2023			0.5	\$700.00	\$330.00
			Accounting	Initial review and edit of rejected and		4.00.00	44.000.00
Deravin, Susan	Senior Manager	28 Jan 2025	Assistance	abandoned lease memorandum.	2.2	\$600.00	\$1,320.00
			A	Review of discounted cash flow			
Danasia Caran	Canian Managan	20 1 2025	Accounting Assistance	analysis and identification of issues for draft memorandum.	0.2	\$600.00	¢120.00
Deravin, Susan	Senior Manager	28 Jan 2025	Assistance	Continued time spent preparing lease	0.2	\$600.00	\$120.00
				technical accounting memorandum on			
				the accounting implications of leases			
			Accounting	under Accounting Standards			
Galarza, Damien	Senior	28 Jan 2025	Assistance	Codification 852.	2.2	\$400.00	\$880.00
				Time spent clearing comments of the		4 100100	400000
				lease technical accounting			
				memorandum on the accounting			
				implications of leases under			
			Accounting	Accounting Standards Codification			
Galarza, Damien	Senior	28 Jan 2025	Assistance	852.	1.7	\$400.00	\$680.00
				Time spent conducting technical			
				accounting research for treatment of			
		20.1. 2027	Accounting	leasehold improvements during	2.2	# 400 oc	#0 2 0 00
Galarza, Damien	Senior	28 Jan 2025	Assistance	bankruptcy.	2.3	\$400.00	\$920.00
				Time spent conducting technical			
			A a a a symptom =	accounting research for the disclosure			
Galarza, Damien	Senior	28 Jan 2025	Accounting Assistance	requirements for leases during bankruptcy.	1.6	\$400.00	\$640.00
Gaiaiza, Daiiiicii	Scilloi	20 Jan 2023	Assistance	vankrupicy.	1.0	₽ 4 00.00	\$0 4 0.00

		Transaction	Project			Hourly	-
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Continued time spent preparing lease			
				technical accounting memorandum on			
				the accounting implications of leases			
	g .	20.1	Accounting	under Accounting Standards		# 400 00	0.4.40.00
Galarza, Damien	Senior	28 Jan 2025	Assistance	Codification 852.	1.1	\$400.00	\$440.00
			Accounting	Drafting the full-scope Debtor-in-			
Van Hargett, William	Senior	28 Jan 2025	Assistance	possession accounting memorandum.	0.4	\$400.00	\$160.00
				Internal meeting to discuss the			
				accounting memorandum for the			
				analysis of goodwill impairment. EY			
			Accounting	Attendees: S. Deravin (Senior			
Deravin, Susan	Senior Manager	28 Jan 2025	Assistance	Manager), D. Galarza (Senior)	0.4	\$600.00	\$240.00
				Internal meeting to discuss the			
				accounting memorandum for the			
				analysis of goodwill impairment. EY			
			Accounting	Attendees: S. Deravin (Senior			*
Galarza, Damien	Senior	28 Jan 2025	Assistance	Manager), D. Galarza (Senior)	0.4	\$400.00	\$160.00
				Internal meeting to review preliminary			
				draft values for Pet Supplies Plus with			
				valuation, accounting and tax teams.			
				EY Attendees: Chade Lowe (Senior			
				Manager), Sarah Anwer (Senior),			
				Jason Lewis (Staff), Georges Leno			
				(Managing Director), Susan Deravin			
				(Senior Manager), Damien Galarza			
I C	Mi Di	20 1 2025	Accounting	(Senior), Kelly Winfree (Senior	0.2	\$700.00	\$210.00
Leno, Georges	Managing Director	28 Jan 2025	Assistance	Manager) Internal meeting to review preliminary	0.3	\$700.00	\$210.00
				draft values for Pet Supplies Plus with			
				valuation, accounting and tax teams.			
				EY Attendees: Chade Lowe (Senior			
				Manager), Sarah Anwer (Senior),			
				Jason Lewis (Staff), Georges Leno			
				(Managing Director), Susan Deravin			
				(Senior Manager), Damien Galarza			
			Accounting	(Senior), Kelly Winfree (Senior			
Deravin, Susan	Senior Manager	28 Jan 2025	Assistance	Manager)	0.3	\$600.00	\$180.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Ivame	Kank	Date	Category	Internal meeting to review preliminary draft values for Pet Supplies Plus with valuation, accounting and tax teams. EY Attendees: Chade Lowe (Senior Manager), Sarah Anwer (Senior), Jason Lewis (Staff), Georges Leno (Managing Director), Susan Deravin	Hours	Rate	ree
			Accounting	(Senior Manager), Damien Galarza (Senior), Kelly Winfree (Senior			
Galarza, Damien	Senior	28 Jan 2025	Assistance	Manager)	0.3	\$400.00	\$120.00
Leno, Georges	Managing Director	28 Jan 2025	Accounting Assistance	Meeting with Franchise Group to discuss leasehold improvements and fixed asset impairment. EY Attendees: G. Leno (Managing Director), S. Deravin (Senior Manager), Franchise Group Attendees: J. Arsenault, K. Scholes, K. Barrett Meeting with Franchise Group to discuss leasehold improvements and fixed asset impairment. EY Attendees:	0.5	\$700.00	\$350.00
				G. Leno (Managing Director), S. Deravin (Senior Manager), Franchise			
			Accounting	Group Attendees: J. Arsenault, K.			
Deravin, Susan	Senior Manager	28 Jan 2025	Assistance	Scholes, K. Barrett	0.5	\$600.00	\$300.00
Lanns, Gerohn	Partner	29 Jan 2025	Accounting Assistance	Review of rejected and abandoned lease memorandum.	0.2	\$750.00	\$150.00
Leno, Georges	Managing Director	29 Jan 2025	Accounting Assistance	Continue review of updated rejected and abandoned lease memorandum.	1.0	\$700.00	\$700.00
Leno, Georges	Managing Director	29 Jan 2025	Accounting Assistance	Research on Accounting Standards Codification 350 guidance for excess goodwill.	0.5	\$700.00	\$350.00
Deravin, Susan	Senior Manager	29 Jan 2025	Accounting Assistance	Continue review of updated rejected and abandoned lease memorandum.	0.8	\$600.00	\$480.00
Deravin, Susan	Senior Manager	29 Jan 2025	Accounting Assistance	Research on Accounting Standards Codification 350 guidance for excess goodwill.	1.4	\$600.00	\$840.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Technical accounting research for			
			Accounting	goodwill impairment prior to petition			
Galarza, Damien	Senior	29 Jan 2025	Assistance	date and post-petition date.	2.6	\$400.00	\$1,040.00
				Continued time spent preparing lease			
				technical accounting memorandum on			
				the accounting implications of leases			
			Accounting	under Accounting Standards			
Galarza, Damien	Senior	29 Jan 2025	Assistance	Codification 852.	1.9	\$400.00	\$760.00
				Continue time spent on technical			
				accounting research for goodwill			
			Accounting	impairment prior to petition date and			
Galarza, Damien	Senior	29 Jan 2025	Assistance	post-petition date.	2.9	\$400.00	\$1,160.00
				Preparing impairment technical			
				accounting memorandum on the			
				accounting implications of goodwill			
			Accounting	impairment and other assets			
Galarza, Damien	Senior	29 Jan 2025	Assistance	impairment.	1.0	\$400.00	\$400.00
				Full scope initial review of the Debtor-			
				in-possession Credit Agreement			
			Accounting	accounting analysis and accompanying			
Robison, Greg	Manager	29 Jan 2025	Assistance	documents.	3.1	\$500.00	\$1,550.00
				Internal meeting to discuss the			
				accounting memorandum for the			
				analysis of goodwill impairment. EY			
				Attendees: S. Deravin (Senior			
			Accounting	Manager), J. Ward (Manager), D.			
Deravin, Susan	Senior Manager	29 Jan 2025	Assistance	Galarza (Senior)	0.7	\$600.00	\$420.00
				Internal meeting to discuss the			
				accounting memorandum for the			
				analysis of goodwill impairment. EY			
				Attendees: S. Deravin (Senior			
			Accounting	Manager), J. Ward (Manager), D.			
Ward, James	Manager	29 Jan 2025	Assistance	Galarza (Senior)	0.7	\$500.00	\$350.00
				Internal meeting to discuss the			
				accounting memorandum for the			
			Accounting	analysis of goodwill impairment. EY			
Galarza, Damien	Senior	29 Jan 2025	Assistance	Attendees: S. Deravin (Senior	0.7	\$400.00	\$280.00

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Name	Rank	Transaction Date	Project	Description	Hours	Hourly Rate	Fee
Name	Kank	Date	Category	Manager), J. Ward (Manager), D.	nours	Kate	ree
				Galarza (Senior)			
				Culture (Control)			
				Meeting with Franchise Group to			
				review corporate stores goodwill			
				calculation . EY Attendees: G. Leno			
				(Managing Director), S. Deravin			
			Accounting	(Senior Manager), Franchise Group			
Leno, Georges	Managing Director	29 Jan 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.4	\$700.00	\$280.00
				Meeting with Franchise Group to			
				review corporate stores goodwill			
				calculation . EY Attendees: G. Leno			
				(Managing Director), S. Deravin			
			Accounting	(Senior Manager), Franchise Group			
Deravin, Susan	Senior Manager	29 Jan 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.4	\$600.00	\$240.00
				Meeting with Franchise Group to			
				review draft exhibits for Pet Supplies			
				Plus. EY Attendees: Chade Lowe			
				(Senior Manager), Sarah Anwer			
				(Senior), Georges Leno (Managing			
				Director), Susan Deravin (Senior			
			Accounting	Manager), Franchise Group Attendees:			
Deravin, Susan	Senior Manager	29 Jan 2025	Assistance	K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00
				Meeting with Franchise Group to			
				review draft exhibits for Pet Supplies			
				Plus. EY Attendees: Chade Lowe			
				(Senior Manager), Sarah Anwer			
				(Senior), Georges Leno (Managing			
				Director), Susan Deravin (Senior			
			Accounting	Manager), Franchise Group Attendees:			
Leno, Georges	Managing Director	29 Jan 2025	Assistance	K. Scholes, J. Arsenault	0.5	\$700.00	\$350.00
			Accounting	Finalize review of rejected and			
Leno, Georges	Managing Director	30 Jan 2025	Assistance	abandoned lease memorandum.	0.5	\$700.00	\$350.00
			Accounting	Finalize review of rejected and			
Deravin, Susan	Senior Manager	30 Jan 2025	Assistance	abandoned lease memorandum.	0.2	\$600.00	\$120.00

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N	D .	Transaction	Project	D 1.4		Hourly	T.
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Accounting				
Deravin, Susan	Senior Manager	30 Jan 2025	Assistance	Reconcile debt lender listing.	0.6	\$600.00	\$360.00
				Continued time spent preparing			
				impairment technical accounting			
				memorandum on the accounting			
C-1 D	C:	30 Jan 2025	Accounting	implications of goodwill impairment	2.6	\$400.00	¢1 040 00
Galarza, Damien	Senior	30 Jan 2025	Assistance	and other assets impairment.	2.6	\$400.00	\$1,040.00
				Time spent conducting technical accounting research on the indicators			
			Accounting	of impairment in accordance with the			
Galarza, Damien	Senior	30 Jan 2025	Assistance	applicable accounting guidance.	1.3	\$400.00	\$520.00
Galarza, Dallich	Schlor	30 Jan 2023	Assistance	Time spent clearing comments of the	1.3	\$400.00	\$320.00
				impairment technical accounting			
				memorandum on the accounting			
			Accounting	implications of goodwill impairment			
Galarza, Damien	Senior	30 Jan 2025	Assistance	and other assets impairment.	1.7	\$400.00	\$680.00
				Time spent conducting technical		4 100100	4000.00
			Accounting	accounting research for the order in			
Galarza, Damien	Senior	30 Jan 2025	Assistance	which impairment is tested.	2.2	\$400.00	\$880.00
			Accounting	Preparing liabilities subject to			
Galarza, Damien	Senior	30 Jan 2025	Assistance	compromise analysis.	0.8	\$400.00	\$320.00
Surazzu, Burrier	2011101	2004112020	115515441100	Analyze potential accounting views	0.0	ψ.:σσ:σσ	\$220.00
				related to the Debtor-in-possession			
			Accounting	analysis and researched similar fact			
Ohrnstein, Mike	Managing Director	30 Jan 2025	Assistance	patterns.	0.5	\$700.00	\$350.00
			Accounting	Review updates made to Debtor-in-			
Robison, Greg	Manager	30 Jan 2025	Assistance	possession accounting memorandum.	0.6	\$500.00	\$300.00
				Internal meeting to discuss status of		400000	400000
				lender listings required to perform the			
				modification/extinguishment analysis			
				under Accounting Standards			
				Codification 470-50. EY Attendees: G.			
				Leno (Managing Director), S. Deravin			
			Accounting	(Senior Manager), G. Robison			
Van Hargett, William	Senior	30 Jan 2025	Assistance	(Manager), W. Hargett (Senior)	0.5	\$400.00	\$200.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss status of			
				lender listings required to perform the			
				modification/extinguishment analysis			
				under Accounting Standards			
				Codification 470-50. EY Attendees: G.			
				Leno (Managing Director), S. Deravin			
D 1' C	3.6	20.1 2025	Accounting	(Senior Manager), G. Robison	0.5	0.500.00	Ф 2 50.00
Robison, Greg	Manager	30 Jan 2025	Assistance	(Manager), W. Hargett (Senior)	0.5	\$500.00	\$250.00
				Internal meeting to discuss status of			
				lender listings required to perform the			
				modification/extinguishment analysis			
				under Accounting Standards Codification 470-50. EY Attendees: G.			
				Leno (Managing Director), S. Deravin			
			Accounting	(Senior Manager), G. Robison			
Deravin, Susan	Senior Manager	30 Jan 2025	Assistance	(Manager), W. Hargett (Senior)	0.5	\$600.00	\$300.00
Deraviii, Susaii	Sellioi Maliagei	30 Jan 2023	Assistance	Internal meeting to discuss status of	0.5	\$600.00	\$300.00
				lender listings required to perform the			
				modification/extinguishment analysis			
				under Accounting Standards			
				Codification 470-50. EY Attendees: G.			
				Leno (Managing Director), S. Deravin			
			Accounting	(Senior Manager), G. Robison			
Leno, Georges	Managing Director	30 Jan 2025	Assistance	(Manager), W. Hargett (Senior)	0.5	\$700.00	\$350.00
Leno, Georges	Withhaging Birector	30 Jun 2023	7 ISSISTATION	Internal meeting to discuss comments	0.5	Ψ700.00	ψ330.00
				on lease memorandum. EY Attendees:			
			Accounting	S. Deravin (Senior Manager), D.			
Deravin, Susan	Senior Manager	30 Jan 2025	Assistance	Galarza (Senior)	0.5	\$600.00	\$300.00
,	8			Internal meeting to discuss comments		*	,
				on lease memorandum. EY Attendees:			
			Accounting	S. Deravin (Senior Manager), D.			
Galarza, Damien	Senior	30 Jan 2025	Assistance	Galarza (Senior)	0.5	\$400.00	\$200.00
				Research and draft email response for			
				The Vitamin Shoppe liability subject to			
			Accounting	compromise analysis and lease			
Deravin, Susan	Senior Manager	31 Jan 2025	Assistance	questions.	2.1	\$600.00	\$1,260.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Review of additional The Vitamin			
				Shoppe liability subject to compromise			
			Accounting	response on priority tax claim			
Deravin, Susan	Senior Manager	31 Jan 2025	Assistance	question.	0.4	\$600.00	\$240.00
				Continued time spent preparing			
			Accounting	liabilities subject to compromise			
Galarza, Damien	Senior	31 Jan 2025	Assistance	analysis.	1.8	\$400.00	\$720.00
				Time spent conducting research of the			
				treatment of classes of claims in			
			Accounting	accordance with Article V of the Plan			
Galarza, Damien	Senior	31 Jan 2025	Assistance	of Reorganization.	2.1	\$400.00	\$840.00
			Accounting	Preparing liabilities subject to			
Galarza, Damien	Senior	31 Jan 2025	Assistance	compromise analysis.	2.3	\$400.00	\$920.00
				Full scope initial review of the Debtor-			
				in-possession Credit Agreement			
			Accounting	accounting analysis and accompanying			
Ohrnstein, Mike	Managing Director	31 Jan 2025	Assistance	documents.	1.5	\$700.00	\$1,050.00
				Conclusion of initial review of updates			
			Accounting	made to Debtor-in-possession			
Robison, Greg	Manager	31 Jan 2025	Assistance	accounting memorandum.	0.4	\$500.00	\$200.00
				Reconcile lender listings provided with			
			Accounting	the pre-petition loan balances and the			
Van Hargett, William	Senior	31 Jan 2025	Assistance	Debtor-in-possession loan balances.	1.1	\$400.00	\$440.00
				Internal meeting to discuss rejected			
				leases and the liabilities subject to			
				compromise analysis. EY Attendees:			
			Accounting	S. Deravin (Senior Manager), D.			
Deravin, Susan	Senior Manager	31 Jan 2025	Assistance	Galarza (Senior)	0.8	\$600.00	\$480.00
				Internal meeting to discuss rejected			
				leases and the liabilities subject to			
				compromise analysis. EY Attendees:			
l	<u>.</u> .		Accounting	S. Deravin (Senior Manager), D.			
Galarza, Damien	Senior	31 Jan 2025	Assistance	Galarza (Senior)	0.8	\$400.00	\$320.00

		Transaction	Project			Hourly	_
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss the			
				accounting memorandum on the			
				accounting implications of leases			
				under Accounting Standards Codification topic 852. EY Attendees:			
				G. Leno (Managing Director), Susan			
			Accounting	Deravin (Senior Manager), D. Galarza			
Deravin, Susan	Senior Manager	31 Jan 2025	Assistance	(Senior)	0.2	\$600.00	\$120.00
Deravin, Susan	Semoi Managei	31 Juli 2023	7 ISSISTANCE	Internal meeting to discuss the	0.2	ψ000.00	Ψ120.00
				accounting memorandum on the			
				accounting implications of leases			
				under Accounting Standards			
				Codification topic 852. EY Attendees:			
				G. Leno (Managing Director), Susan			
			Accounting	Deravin (Senior Manager), D. Galarza			
Leno, Georges	Managing Director	31 Jan 2025	Assistance	(Senior)	0.2	\$700.00	\$140.00
				Internal meeting to discuss the			
				accounting memorandum on the			
				accounting implications of leases			
				under Accounting Standards			
				Codification topic 852. EY Attendees:			
				G. Leno (Managing Director), Susan			
	~ .		Accounting	Deravin (Senior Manager), D. Galarza			
Galarza, Damien	Senior	31 Jan 2025	Assistance	(Senior)	0.2	\$400.00	\$80.00
				Internal meeting to discuss the			
				accounting memorandum on the			
				accounting implications of leases			
				under Accounting Standards			
			Accounting	Codification topic 852. EY Attendees: G. Leno (Managing Director), D.			
Leno, Georges	Managing Director	31 Jan 2025	Assistance	G. Leno (Managing Director), D. Galarza (Senior)	0.3	\$700.00	\$210.00
Lono, Georges	managing Director	J1 Jull 2023	113313141100	Internal meeting to discuss the	0.5	ψ/00.00	φ210.00
				accounting memorandum on the			
				accounting implications of leases			
				under Accounting Standards			
				Codification topic 852. EY Attendees:			
			Accounting	G. Leno (Managing Director), D.			
Galarza, Damien	Senior	31 Jan 2025	Assistance	Galarza (Senior)	0.3	\$400.00	\$120.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Meeting with K. Scholes and J.			
				Arsenault to discuss status and			
			A	identified accounting issues relating to			
Deravin, Susan	Senior Manager	03 Feb 2025	Accounting Assistance	Debtor-in-possession. (EY Attendees: G. Leno, S. Deravin)	0.6	\$600.00	\$360.00
Deraviii, Susaii	Semoi Manager	03 Feb 2023	Assistance	Meeting with K. Scholes and J.	0.0	\$000.00	\$300.00
				Arsenault to discuss status and			
				identified accounting issues relating to			
			Accounting	Debtor-in-possession. (EY Attendees:			
Leno, Georges	Managing Director	03 Feb 2025	Assistance	G. Leno, S. Deravin)	0.6	\$700.00	\$420.00
Leno, Georges	Withing Director	03 1 00 2023	Assistance	Internal meeting to review engagement	0.0	Ψ700.00	ψ120.00
			Accounting	time and expense fees. (EY Attendees:			
Deravin, Susan	Senior Manager	03 Feb 2025	Assistance	G. Leno, S. Deravin, J. Ward)	0.4	\$600.00	\$240.00
Detavin, Sasan	Semer Wanager	03 1 00 2023	Tibbibianice	Internal meeting to review engagement	0.1	Ψ000.00	Ψ210.00
			Accounting	time and expense fees. (EY Attendees:			
Leno, Georges	Managing Director	03 Feb 2025	Assistance	G. Leno, S. Deravin, J. Ward)	0.4	\$700.00	\$280.00
, ,				Internal meeting to review engagement		•	
			Accounting	time and expense fees. (EY Attendees:			
Ward, James	Manager	03 Feb 2025	Assistance	G. Leno, S. Deravin, J. Ward)	0.4	\$500.00	\$200.00
				Internal meeting to discuss the			
				treatment for the lease guarantees. (EY			
			Accounting	Attendees: S. Deravin, J. Ward, D.			
Deravin, Susan	Senior Manager	03 Feb 2025	Assistance	Galarza)	1.1	\$600.00	\$660.00
				Internal meeting to discuss the			
				treatment for the lease guarantees. (EY			
			Accounting	Attendees: S. Deravin, J. Ward, D.			
Galarza, Damien	Senior	03 Feb 2025	Assistance	Galarza)	1.1	\$400.00	\$440.00
				Internal meeting to discuss the			
				treatment for the lease guarantees. (EY			
			Accounting	Attendees: S. Deravin, J. Ward, D.			
Ward, James	Manager	03 Feb 2025	Assistance	Galarza)	1.1	\$500.00	\$550.00
			Accounting	Prepare initial technical analysis for			
Robison, Greg	Manager	03 Feb 2025	Assistance	the guaranty accounting.	1.1	\$500.00	\$550.00
				Continue drafting lease technical			
			Accounting	accounting memorandum on the			
Galarza, Damien	Senior	03 Feb 2025	Assistance	accounting implications of leases	0.7	\$400.00	\$280.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Ivanic	Kank	Date	Category	under Accounting Standards Codification 852.	Hours	Katt	rec
Galarza, Damien	Senior	03 Feb 2025	Accounting Assistance	Continue drafting liabilities subject to compromise analysis.	3.6	\$400.00	\$1,440.00
Galarza, Damien	Senior	03 Feb 2025	Accounting Assistance	Continue drafting technical accounting memorandum on the accounting implications of impairment of goodwill and other assets.	3.5	\$400.00	\$1,400.00
Deravin, Susan	Senior Manager	03 Feb 2025	Accounting Assistance	Finalization of responses Vitamin Shoppe liabilities subject to compromise analysis and lease question response on priority tax claim.	0.4	\$600.00	\$240.00
Deravin, Susan	Senior Manager Senior Manager	03 Feb 2025	Accounting Assistance	Research equity awards classification for financial statement presentation.	1.8	\$600.00	\$1,080.00
Deravin, Susan	Senior Manager	03 Feb 2025	Accounting Assistance	Research guaranty accounting considerations and liabilities subject to compromise classification.	2.1	\$600.00	\$1,260.00
Deravin, Susan	Senior Manager	03 Feb 2025	Accounting Assistance	Draft email to Kyle Scholes with follow up questions on pre-petition lending listing. Research presentation of deferred tax	0.2	\$600.00	\$120.00
Deravin, Susan	Senior Manager	03 Feb 2025	Accounting Assistance	liabilities as liabilities subject to compromise. Review and discuss team's research on	0.6	\$600.00	\$360.00
Leno, Georges	Managing Director	03 Feb 2025	Accounting Assistance	deferred tax liabilities accounting in liabilities subject to compromise. Review and discuss team's research on	0.7	\$700.00	\$490.00
Leno, Georges	Managing Director	03 Feb 2025	Accounting Assistance	long-term incentive plan accounting in liabilities subject to compromise.	0.7	\$700.00	\$490.00
Deravin, Susan	Senior Manager	04 Feb 2025	Accounting Assistance	Internal meeting to discuss the lease analysis and rejected leases per bankruptcy docket. (EY Attendees: S. Deravin, J. Ward, D. Galarza)	1.1	\$600.00	\$660.00
Ward, James	Manager	04 Feb 2025	Accounting Assistance	Internal meeting to discuss the lease analysis and rejected leases per	1.1	\$500.00	\$550.00

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		Transaction	Project			Hourly	_
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				bankruptcy docket. (EY Attendees: S.			
				Deravin, J. Ward, D. Galarza)			
				Internal meeting to discuss the lease			
				analysis and rejected leases per			
			Accounting	bankruptcy docket. (EY Attendees: S.			
Galarza, Damien	Senior	04 Feb 2025	Assistance	Deravin, J. Ward, D. Galarza)	1.1	\$400.00	\$440.00
				Internal meeting to discuss accounting			
				considerations for rejected leases			
			Accounting	during bankruptcy. (EY Attendees: S.			**
Deravin, Susan	Senior Manager	04 Feb 2025	Assistance	Deravin, J. Ward, D. Galarza)	0.4	\$600.00	\$240.00
				Internal meeting to discuss accounting			
				considerations for rejected leases			
			Accounting	during bankruptcy. (EY Attendees: S.		4.5 00.00	**
Ward, James	Manager	04 Feb 2025	Assistance	Deravin, J. Ward, D. Galarza)	0.4	\$500.00	\$200.00
				Internal meeting to discuss accounting			
				considerations for rejected leases			
	~ .		Accounting	during bankruptcy. (EY Attendees: S.			44.50.00
Galarza, Damien	Senior	04 Feb 2025	Assistance	Deravin, J. Ward, D. Galarza)	0.4	\$400.00	\$160.00
				Internal meeting to discuss accounting			
				considerations for a lease guaranty			
				during bankruptcy. (EY Attendees: M.			
D . C	G ' M	04 F 1 2027	Accounting	Ohrnstein, S. Deravin, J. Ward, G.	0.2	0.000.00	#100 00
Deravin, Susan	Senior Manager	04 Feb 2025	Assistance	Leno, G. Robison, W. Hargett)	0.3	\$600.00	\$180.00
				Internal meeting to discuss accounting			
				considerations for a lease guaranty			
				during bankruptcy. (EY Attendees: M.			
O1 4 ' M'1	M . D. (04 E 1 2025	Accounting	Ohrnstein, S. Deravin, J. Ward, G.	0.2	\$700.00	¢210.00
Ohrnstein, Mike	Managing Director	04 Feb 2025	Assistance	Leno, G. Robison, W. Hargett)	0.3	\$700.00	\$210.00
				Internal meeting to discuss accounting			
				considerations for a lease guaranty during bankruptcy. (EY Attendees: M.			
			Accounting	Ohrnstein, S. Deravin, J. Ward, G.			
Ward, James	Manager	04 Feb 2025	Accounting Assistance	Leno, G. Robison, W. Hargett)	0.3	\$500.00	\$150.00
vv aru, Jailles	ivialiagei	U 1 1 EU 2U23	Assistance		0.3	\$200.00	\$130.00
				Internal meeting to discuss accounting			
			Accounting	considerations for a lease guaranty			
Leno, Georges	Managing Director	04 Feb 2025	Assistance	during bankruptcy. (EY Attendees: M.	0.3	\$700.00	\$210.00

N.	ъ. і	Transaction	Project	D		Hourly	10
Name	Rank	Date	Category	Description Ohrnstein, S. Deravin, J. Ward, G.	Hours	Rate	Fee
				Leno, G. Robison, W. Hargett)			
				Leno, G. Rooison, W. Hargett)			
				Internal meeting to discuss accounting			
				considerations for a lease guaranty			
				during bankruptcy. (EY Attendees: M.			
Robison, Greg	Manager	04 Feb 2025	Accounting Assistance	Ohrnstein, S. Deravin, J. Ward, G. Leno, G. Robison, W. Hargett)	0.3	\$500.00	\$150.00
Robison, Greg	Ivianagei	04 Feb 2023	Assistance	Internal meeting to discuss accounting	0.3	\$300.00	\$130.00
				considerations for a lease guaranty			
				during bankruptcy. (EY Attendees: M.			
			Accounting	Ohrnstein, S. Deravin, J. Ward, G.			
Van Hargett, William	Senior	04 Feb 2025	Assistance	Leno, G. Robison, W. Hargett)	0.3	\$400.00	\$120.00
				Internal meeting to discuss the			
				technical accounting surrounding lease			
				guarantees. (EY Attendees: M.			
D	G : 16	04510005	Accounting	Ohrnstein, G. Leno, S. Deravin, J.	0.6	# COO OO	#2 < 0 00
Deravin, Susan	Senior Manager	04 Feb 2025	Assistance	Ward, G. Robison, W. Hargett)	0.6	\$600.00	\$360.00
				Internal meeting to discuss the technical accounting surrounding lease			
				guarantees. (EY Attendees: M.			
			Accounting	Ohrnstein, G. Leno, S. Deravin, J.			
Leno, Georges	Managing Director	04 Feb 2025	Assistance	Ward, G. Robison, W. Hargett)	0.6	\$700.00	\$420.00
				Internal meeting to discuss the			
				technical accounting surrounding lease			
				guarantees. (EY Attendees: M.			
			Accounting	Ohrnstein, G. Leno, S. Deravin, J.			
Van Hargett, William	Senior	04 Feb 2025	Assistance	Ward, G. Robison, W. Hargett)	0.6	\$400.00	\$240.00
				Internal meeting to discuss the			
				technical accounting surrounding lease guarantees. (EY Attendees: M.			
			Accounting	Ohrnstein, G. Leno, S. Deravin, J.			
Ward, James	Manager	04 Feb 2025	Assistance	Ward, G. Robison, W. Hargett)	0.6	\$500.00	\$300.00
				Internal meeting to discuss the			
			Accounting	technical accounting surrounding lease			
Robison, Greg	Manager	04 Feb 2025	Assistance	guarantees. (EY Attendees: M.	0.6	\$500.00	\$300.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
rvame	Kank	Date	Category	Ohrnstein, G. Leno, S. Deravin, J.	Hours	Rate	Tec
				Ward, G. Robison, W. Hargett)			
				Internal meeting to discuss the technical accounting surrounding lease			
				guarantees. (EY Attendees: M.			
			Accounting	Ohrnstein, G. Leno, S. Deravin, J.			
Ohrnstein, Mike	Managing Director	04 Feb 2025	Assistance	Ward, G. Robison, W. Hargett)	0.6	\$700.00	\$420.00
				Internal meeting to discuss the status			
				of technical accounting memorandum and lease analysis deliverables to			
			Accounting	management. (EY Attendees: S.			
Deravin, Susan	Senior Manager	04 Feb 2025	Assistance	Deravin, J. Ward)	0.9	\$600.00	\$540.00
				Internal meeting to discuss the status			
				of technical accounting memorandum and lease analysis deliverables to			
			Accounting	management. (EY Attendees: S.			
Ward, James	Manager	04 Feb 2025	Assistance	Deravin, J. Ward)	0.9	\$500.00	\$450.00
				Internal meeting to discuss the dates of			
				rejected leases per the bankruptcy			
Deravin, Susan	Senior Manager	04 Feb 2025	Accounting Assistance	docket. (EY Attendees: S. Deravin, D. Galarza)	0.4	\$600.00	\$240.00
Deravin, Susan	Semoi Managei	041002023	Assistance	Internal meeting to discuss the dates of	0.4	\$000.00	\$240.00
				rejected leases per the bankruptcy			
			Accounting	docket. (EY Attendees: S. Deravin, D.			
Galarza, Damien	Senior	04 Feb 2025	Assistance	Galarza) Address comments on the full-scope	0.4	\$400.00	\$160.00
			Accounting	Debtor-in-possession technical			
Van Hargett, William	Senior	04 Feb 2025	Assistance	accounting memorandum.	0.7	\$400.00	\$280.00
			Accounting	Prepare an accounting roadmap for			
Van Hargett, William	Senior	04 Feb 2025	Assistance	lease guaranty.	2.1	\$400.00	\$840.00
			Accounting	Evaluate lease guaranty technical			
Ohrnstein, Mike	Managing Director	04 Feb 2025	Assistance	accounting matters.	0.1	\$700.00	\$70.00
			Accounting	Research accounting guidance to determine if certain employee awards			
Galarza, Damien	Senior	04 Feb 2025	Assistance	are liabilities subject to compromise.	1.1	\$400.00	\$440.00

		Transaction	Project			Hourly	-
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Technical accounting research for			
C 1 - D :	G .	04 E 1 2025	Accounting	determining if deferred tax liabilities	2.0	¢400.00	¢1 1.60 00
Galarza, Damien	Senior	04 Feb 2025	Assistance	are liabilities subject to compromise.	2.9	\$400.00	\$1,160.00
			Accounting	Update lease analysis for new court			
Galarza, Damien	Senior	04 Feb 2025	Assistance	orders approving rejected leases.	3.6	\$400.00	\$1,440.00
			Accounting	Review of research response to long-			
Deravin, Susan	Senior Manager	04 Feb 2025	Assistance	term incentive plan classification.	0.4	\$600.00	\$240.00
,				Final review of rejected lease and			
			Accounting	abandoned lease technical accounting			
Deravin, Susan	Senior Manager	04 Feb 2025	Assistance	memorandum.	0.6	\$600.00	\$360.00
			Accounting	Research into lease termination fees as			
Deravin, Susan	Senior Manager	04 Feb 2025	Assistance	part of allowed claim.	0.4	\$600.00	\$240.00
2 Gravini, 2 wewn	Semer manager	0.1002020	11331344110	Draft email to Kyle Scholes with	0	\$000.00	Ψ2.0.00
			Accounting	research results of the court order			
Deravin, Susan	Senior Manager	04 Feb 2025	Assistance	effective lease rejection date.	0.3	\$600.00	\$180.00
,	8			Review of deferred tax liabilities as		*	,
			Accounting	liabilities subject to compromise			
Deravin, Susan	Senior Manager	04 Feb 2025	Assistance	response.	0.5	\$600.00	\$300.00
				Meeting with K. Scholes and J.			
				Arsenault at Franchise Group to			
				discuss accounting considerations for			
				lease guaranty. (EY Attendees: M.			
			Accounting	Ohrnstein, S. Deravin, J. Ward, G.			
Ohrnstein, Mike	Managing Director	05 Feb 2025	Assistance	Leno, G. Robison).	0.5	\$700.00	\$350.00
				Meeting with K. Scholes and J.			
				Arsenault at Franchise Group to			
				discuss accounting considerations for			
				lease guaranty. (EY Attendees: M.			
			Accounting	Ohrnstein, S. Deravin, J. Ward, G.			
Deravin, Susan	Senior Manager	05 Feb 2025	Assistance	Leno, G. Robison).	0.5	\$600.00	\$300.00
				Meeting with K. Scholes and J.			
				Arsenault at Franchise Group to			
				discuss accounting considerations for			
				lease guaranty. (EY Attendees: M.			
			Accounting	Ohrnstein, S. Deravin, J. Ward, G.			
Ward, James	Manager	05 Feb 2025	Assistance	Leno, G. Robison).	0.5	\$500.00	\$250.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Meeting with K. Scholes and J.			
				Arsenault at Franchise Group to			
				discuss accounting considerations for			
				lease guaranty. (EY Attendees: M.			
			Accounting	Ohrnstein, S. Deravin, J. Ward, G.			
Leno, Georges	Managing Director	05 Feb 2025	Assistance	Leno, G. Robison).	0.5	\$700.00	\$350.00
				Meeting with K. Scholes and J.			
				Arsenault at Franchise Group to			
				discuss accounting considerations for			
				lease guaranty. (EY Attendees: M.			
			Accounting	Ohrnstein, S. Deravin, J. Ward, G.			
Robison, Greg	Manager	05 Feb 2025	Assistance	Leno, G. Robison).	0.5	\$500.00	\$250.00
				Internal meeting to discuss fixed asset			
				impairment considerations in the Pet			
				Supplies Plus, Vitamin Shoppe, and			
			Accounting	Buddy valuations. (EY Attendees: G.			
Leno, Georges	Managing Director	05 Feb 2025	Assistance	Leno, S. Deravin, J. Ward, D. Galarza)	0.5	\$700.00	\$350.00
				Internal meeting to discuss fixed asset			
				impairment considerations in the Pet			
				Supplies Plus, Vitamin Shoppe, and			
			Accounting	Buddy valuations. (EY Attendees: G.			
Deravin, Susan	Senior Manager	05 Feb 2025	Assistance	Leno, S. Deravin, J. Ward, D. Galarza)	0.5	\$600.00	\$300.00
				Internal meeting to discuss fixed asset			
				impairment considerations in the Pet			
				Supplies Plus, Vitamin Shoppe, and			
			Accounting	Buddy valuations. (EY Attendees: G.			
Ward, James	Manager	05 Feb 2025	Assistance	Leno, S. Deravin, J. Ward, D. Galarza)	0.5	\$500.00	\$250.00
				Internal meeting to discuss fixed asset			
				impairment considerations in the Pet			
				Supplies Plus, Vitamin Shoppe, and			
			Accounting	Buddy valuations. (EY Attendees: G.	1		
Galarza, Damien	Senior	05 Feb 2025	Assistance	Leno, S. Deravin, J. Ward, D. Galarza)	0.5	\$400.00	\$200.00
				Internal meeting to discuss Prepetition	1		
				First Lien Term Loan debt treatment.			
			Accounting	(EY Attendees: S. Deravin, G.	1		
Deravin, Susan	Senior Manager	05 Feb 2025	Assistance	Robison, W. Hargett)	0.3	\$600.00	\$180.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss Prepetition			
				First Lien Term Loan debt treatment.			
			Accounting	(EY Attendees: S. Deravin, G.			
Robison, Greg	Manager	05 Feb 2025	Assistance	Robison, W. Hargett)	0.3	\$500.00	\$150.00
				Internal meeting to discuss Prepetition			
				First Lien Term Loan debt treatment.			
			Accounting	(EY Attendees: S. Deravin, G.			
Van Hargett, William	Senior	05 Feb 2025	Assistance	Robison, W. Hargett)	0.3	\$400.00	\$120.00
				Meeting with K. Scholes and J.			
				Arsenault at Franchise Group and J.			
				Hogan at AlixPartners to discuss scope			
			Accounting	of engagement. (EY Attendees: G.			
Deravin, Susan	Senior Manager	05 Feb 2025	Assistance	Leno, S. Deravin)	0.5	\$600.00	\$300.00
				Meeting with K. Scholes and J.			
				Arsenault at Franchise Group and J.			
				Hogan at AlixPartners to discuss scope			
			Accounting	of engagement. (EY Attendees: G.			
Leno, Georges	Managing Director	05 Feb 2025	Assistance	Leno, S. Deravin)	0.5	\$700.00	\$350.00
				Internal meeting to discuss fee			
			Accounting	disclosure for bankruptcy court. (EY			
Deravin, Susan	Senior Manager	05 Feb 2025	Assistance	Attendees: S. Deravin, J. Ward)	1.1	\$600.00	\$660.00
				Internal meeting to discuss fee			
			Accounting	disclosure for bankruptcy court. (EY			
Ward, James	Manager	05 Feb 2025	Assistance	Attendees: S. Deravin, J. Ward)	1.1	\$500.00	\$550.00
				Internal meeting to discuss February			
				fee application for bankruptcy court.			
			Accounting	(EY Attendees: S. Deravin, D.			
Deravin, Susan	Senior Manager	05 Feb 2025	Assistance	Galarza)	0.2	\$600.00	\$120.00
				Internal meeting to discuss February			
				fee application for bankruptcy court.			
			Accounting	(EY Attendees: S. Deravin, D.			
Galarza, Damien	Senior	05 Feb 2025	Assistance	Galarza)	0.2	\$400.00	\$80.00
				Internal meeting to discuss January fee		T	
			Accounting	application for bankruptcy court. (EY			
Deravin, Susan	Senior Manager	05 Feb 2025	Assistance	Attendees: S. Deravin, D. Galarza)	1.0	\$600.00	\$600.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss January fee			
			Accounting	application for bankruptcy court. (EY			
Galarza, Damien	Senior	05 Feb 2025	Assistance	Attendees: S. Deravin, D. Galarza)	1.0	\$400.00	\$400.00
				Internal meeting to discuss January fee			
D		05.51.0005	Accounting	application preparation. (EY	0.7	# 600 00	#2 00.00
Deravin, Susan	Senior Manager	05 Feb 2025	Assistance	Attendees: K. Winfree, S. Deravin)	0.5	\$600.00	\$300.00
			A	Update technical analysis for guaranty			
Daliana Cara	M	05 E-1- 2025	Accounting	accounting based upon internal feedback.	0.6	\$500.00	\$200.00
Robison, Greg	Manager	05 Feb 2025	Assistance		0.6	\$300.00	\$300.00
				Time spent preparing benchmarking analysis file for financial statement			
			Accounting	disclosures for similar companies in			
Galarza, Damien	Senior	05 Feb 2025	Assistance	bankruptcy.	2.0	\$400.00	\$800.00
Galarza, Dannen	Schiol	03 1 00 2023		1 2	2.0	ψτου.ου	\$600.00
C.I. D. :	G :	05 E 1 2025	Accounting	Continue update lease analysis for new	2.0	Φ400 00	Ø1 53 0 00
Galarza, Damien	Senior	05 Feb 2025	Assistance	court orders approving rejected leases.	3.8	\$400.00	\$1,520.00
			A	Time spent preparing and setting up			
Galarza, Damien	Senior	05 Feb 2025	Accounting Assistance	February fee application workbook for Franchise Group engagement.	2.8	\$400.00	\$1,120.00
Galarza, Damien	Senior	03 Feb 2023	Assistance	Time spent researching whether	2.0	\$400.00	\$1,120.00
				incentive award liabilities should be			
			Accounting	classified as liabilities subject to			
Ward, James	Manager	05 Feb 2025	Assistance	compromise.	0.6	\$500.00	\$300.00
vi drd, surres	Triunagei	03 1 60 2023	7 ISSISTANCE	Review of long-term incentive plan	0.0	Ψ300.00	ψ300.00
			Accounting	accounting considerations response to			
Deravin, Susan	Senior Manager	05 Feb 2025	Assistance	management.	0.3	\$600.00	\$180.00
,			Accounting	Update to long-term incentive plan			·
Deravin, Susan	Senior Manager	05 Feb 2025	Assistance	analysis.	0.2	\$600.00	\$120.00
Deravin, Susan	Semoi Manager	03 1 00 2023	Assistance	Internal meeting to discuss the rejected	0.2	\$000.00	\$120.00
				leases per Franchise Group docket.			
			Accounting	(EY Attendees: S. Deravin, D.			
Deravin, Susan	Senior Manager	06 Feb 2025	Assistance	Galarza)	1.1	\$600.00	\$660.00
,	8			Internal meeting to discuss the rejected			,
				leases per Franchise Group docket.			
			Accounting	(EY Attendees: S. Deravin, D.			
Galarza, Damien	Senior	06 Feb 2025	Assistance	Galarza)	1.1	\$400.00	\$440.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Meeting with K. Scholes and J.			
			A	Arsenault to continue discussion on			
Deravin, Susan	Senior Manager	06 Feb 2025	Accounting Assistance	engagement scope. (EY Attendees: G. Leno, S. Deravin)	0.6	\$600.00	\$360.00
Deravin, Susan	Senior Manager	00 Feb 2023	Assistance	Meeting with K. Scholes and J.	0.0	\$600.00	\$300.00
				Arsenault to continue discussion on			
			Accounting	engagement scope. (EY Attendees: G.			
Leno, Georges	Managing Director	06 Feb 2025	Assistance	Leno, S. Deravin)	0.6	\$700.00	\$420.00
	gg			Reconcile lender listings provided for		4,0000	4 1.20100
				the modification/extinguishment			
			Accounting	analysis under Accounting Standards			
Van Hargett, William	Senior	06 Feb 2025	Assistance	Codification 470-50.	1.2	\$400.00	\$480.00
				Update technical analysis for review			
			Accounting	comments on Debtor-in-possession			
Robison, Greg	Manager	06 Feb 2025	Assistance	technical accounting memorandum.	0.6	\$500.00	\$300.00
				Continue time spent inputting			
		0671.0005	Accounting	information on the rejected leases into	2.0	# 400 00	#1.160.00
Galarza, Damien	Senior	06 Feb 2025	Assistance	the lease analysis.	2.9	\$400.00	\$1,160.00
			A	Prepare February fee application			
Galarza, Damien	Senior	06 Feb 2025	Accounting Assistance	individual team member's personal time.	3.1	\$400.00	\$1,240.00
Galarza, Dannien	Sellioi	00 Feb 2023	Assistance	Continue time spent drafting technical	3.1	\$400.00	\$1,240.00
				accounting memorandum on the			
			Accounting	accounting implications of impairment			
Galarza, Damien	Senior	06 Feb 2025	Assistance	of goodwill and other assets.	1.1	\$400.00	\$440.00
				Time spent drafting email on the		4 10 010 0	4
			Accounting	process for fee application for the			
Galarza, Damien	Senior	06 Feb 2025	Assistance	engagement to the FAAS team.	0.3	\$400.00	\$120.00
			Accounting	Initial review of guaranty lease			
Deravin, Susan	Senior Manager	06 Feb 2025	Assistance	schedule.	0.8	\$600.00	\$480.00
,	S	· ·		Review of areas of accounting			
				consideration for Debtor-in-possession			
			Accounting	financial statements and provide			
Deravin, Susan	Senior Manager	06 Feb 2025	Assistance	comments on scope.	0.7	\$600.00	\$420.00
			Accounting	Initial review of first draft January Fee			
Deravin, Susan	Senior Manager	06 Feb 2025	Assistance	Application.	1.0	\$600.00	\$600.00

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Donk	Transaction	Project	Decarintian	Цания	Hourly	Fee
Kalik	Date		•	nours	Kate	гее
M : D: /	06 E 1 2025		1	1.0	# 7 00.00	ф1 2 со оо
Managing Director	06 Feb 2025	Assistance		1.8	\$700.00	\$1,260.00
		Accounting				
Manager	07 Feb 2025		D. Galarza)	0.9	\$500.00	\$450.00
5			Internal meeting to discuss technical		·	
			accounting memorandum for goodwill			
		Accounting	impairment. (EY Attendees: J. Ward,			
Senior	07 Feb 2025	Assistance	D. Galarza)	0.9	\$400.00	\$360.00
		Accounting	Finalize technical analysis for guaranty			
Manager	07 Feb 2025	Assistance	accounting.	2.2	\$500.00	\$1,100.00
		A				
Sonior	07 Eab 2025			1.6	\$400.00	\$640.00
Sellior	07 Feb 2023	Assistance		1.0	\$400.00	\$640.00
		Accounting				
Senior	07 Feb 2025			2.1	\$400.00	\$840.00
		Accounting	• •			
Senior	07 Feb 2025	_		0.5	\$400.00	\$200.00
					4 10 010 0	4_0000
		Accounting	workbook for Franchise Group			
Senior	07 Feb 2025	Assistance	engagement	1.5	\$400.00	\$600.00
g .	05.5.1.0005			1.0	#400.00	##2 0 0 0
Senior	07 Feb 2025	Assistance		1.8	\$400.00	\$720.00
		Accounting				
Senior Manager	07 Feb 2025	Assistance	financial statements.	0.2	\$600.00	\$120.00
				• •	,	4
Managing Director	10 Feb 2025	_		0.3	\$700.00	\$210.00
	Senior Senior Senior	Rank Date Managing Director 06 Feb 2025 Manager 07 Feb 2025 Senior 07 Feb 2025 Manager 07 Feb 2025 Senior 07 Feb 2025	RankDateCategoryManaging Director06 Feb 2025Accounting AssistanceManager07 Feb 2025Accounting AssistanceSenior07 Feb 2025Accounting AssistanceManager07 Feb 2025Accounting AssistanceSenior07 Feb 2025Accounting AssistanceSenior07 Feb 2025Accounting AssistanceSenior07 Feb 2025Accounting 	Managing Director O6 Feb 2025 Accounting Assistance Accounting Manager O7 Feb 2025 Assistance Accounting Accounting Manager O7 Feb 2025 Assistance Accounting Manager O7 Feb 2025 Accounting Manager O7 Feb 2025 Accounting Manager O7 Feb 2025	Managing Director O6 Feb 2025 Accounting Assistance Initial review of the Franchise Group guaranty lease schedule and analysis. 1.8	Managing Director O6 Feb 2025 Accounting Assistance Initial review of the Franchise Group guaranty lease schedule and analysis. 1.8 \$700.00 Internal meeting to discuss technical accounting memorandum for goodwill impairment. (EY Attendees: J. Ward, D. Galarza) O.9 \$500.00 Internal meeting to discuss technical accounting memorandum for goodwill impairment. (EY Attendees: J. Ward, D. Galarza) O.9 \$400.00 Senior O7 Feb 2025 Assistance Finalize technical analysis for guaranty accounting memorandum on the accounting implications of impairment of goodwill and other assets. 1.6 \$400.00 Senior O7 Feb 2025 Assistance Accounting Senior O7 Feb 2025 Accounting Senior O7 Feb 2025 Accounting Senior O7 Feb 2025 Accounting

Name	Rank	Transaction Date	Project	Description	Hours	Hourly Rate	Fee
Name	Kank	Date	Category	analysis. (EY Attendees: M. Ohrnstein,	nours	Kate	ree
				G. Robison, W. Hargett)			
				Internal meeting to discuss plan for			
				debt modification/extinguishment			
		40.71.000	Accounting	analysis. (EY Attendees: M. Ohrnstein,			4. - 0. 0.0
Robison, Greg	Manager	10 Feb 2025	Assistance	G. Robison, W. Hargett)	0.3	\$500.00	\$150.00
				Internal meeting to discuss plan for			
			Accounting	debt modification/extinguishment analysis. (EY Attendees: M. Ohrnstein,			
Van Hargett, William	Senior	10 Feb 2025	Assistance	G. Robison, W. Hargett)	0.3	\$400.00	\$120.00
van Hargett, william	Schlor	10 1 00 2023	Assistance	Internal meeting to discuss status of	0.5	ψτου.ου	\$120.00
			Accounting	accounting deliverables in process.			
Ward, James	Manager	10 Feb 2025	Assistance	(EY Attendees: S. Deravin, J. Ward)	0.7	\$500.00	\$350.00
,	8			Internal meeting to discuss status of		,	*
			Accounting	accounting deliverables in process.			
Deravin, Susan	Senior Manager	10 Feb 2025	Assistance	(EY Attendees: S. Deravin, J. Ward)	0.7	\$600.00	\$420.00
				Meeting with K. Scholes and J.			
				Arsenault at Franchise Group and Z.			
				Weston and M. Sciano at Deloitte to			
				discuss status and identified			
			Associations	accounting issues relating to Debtor-			
Deravin, Susan	Senior Manager	10 Feb 2025	Accounting Assistance	in-possession. (EY Attendees: G. Leno, S. Deravin)	1.1	\$600.00	\$660.00
Deraviii, Susaii	Sellioi Wallagei	10 1 60 2023	Assistance	Meeting with K. Scholes and J.	1.1	\$000.00	\$000.00
				Arsenault at Franchise Group and Z.			
				Weston and M. Sciano at Deloitte to			
				discuss status and identified			
				accounting issues relating to Debtor-			
			Accounting	in-possession. (EY Attendees: G.			
Leno, Georges	Managing Director	10 Feb 2025	Assistance	Leno, S. Deravin)	1.1	\$700.00	\$770.00
				Analyze whether the			
				modification/extinguishment analysis			
			A	under Accounting Standards			
Van Hargett, William	Senior	10 Feb 2025	Accounting Assistance	Codification 470-50 can be performed with incomplete lender listings.	0.3	\$400.00	\$120.00
van naigen, wiinam	Scillor	10 100 2023			0.3	\$ 4 00.00	\$120.00
Ohamatain Mil	Managing Direct	10 Eat 2025	Accounting	Evaluate lease guaranty technical	0.2	\$700.00	¢1.40.00
Ohrnstein, Mike	Managing Director	10 Feb 2025	Assistance	accounting matters.	0.2	\$700.00	\$140.00

		Transaction	Project			Hourly	-
Name	Rank	Date	Category	Description	Hours	Rate	Fee
	G. :	10 E 1 2025	Accounting	Cleared comments and made necessary adjustments to fee application workbook for Franchise Group	2.1	¢400.00	¢1 240 00
Galarza, Damien	Senior	10 Feb 2025	Assistance	engagement	3.1	\$400.00	\$1,240.00
Calarra Davier	Carrian	10 E-L 2025	Accounting	Continue time spent preparing technical accounting memorandum on the accounting implications of impairment of goodwill and other	2.1	£400.00	¢1 240 00
Galarza, Damien	Senior	10 Feb 2025	Assistance	assets. Time spent preparing technical	3.1	\$400.00	\$1,240.00
Galarza, Damien	Senior	10 Feb 2025	Accounting Assistance	accounting memorandum on the accounting implications of impairment of long-lived assets.	2.0	\$400.00	\$800.00
			Accounting	Prepare for client meeting, review deliverable status and timing along with list of open questions related to technical accounting memorandums in			
Ward, James	Manager	10 Feb 2025	Assistance	draft or already delivered.	1.6	\$500.00	\$800.00
Deravin, Susan	Senior Manager	10 Feb 2025	Accounting Assistance	Review updates and provide comments on guaranty lease analysis.	0.9	\$600.00	\$540.00
Leno, Georges	Managing Director	10 Feb 2025	Accounting Assistance	Review cleared comments and provided additional comments on Franchise Group lease analysis.	0.8	\$700.00	\$560.00
Deravin, Susan	Senior Manager	11 Feb 2025	Accounting Assistance	Internal meeting to discuss status of Debtor-in-possession memorandum and updates on guaranty accounting question. (EY Attendees: S. Deravin, J. Ward, G. Robison, W. Hargett)	0.4	\$600.00	\$240.00
Ward, James			Accounting Assistance	Internal meeting to discuss status of Debtor-in-possession memorandum and updates on guaranty accounting question. (EY Attendees: S. Deravin, J.	0.4	\$500.00	\$200.00
waru, Jaines	Manager	11 Feb 2025		Ward, G. Robison, W. Hargett) Internal meeting to discuss status of	0.4	\$300.00	\$200.00
Robison, Greg	Manager	11 Feb 2025	Accounting Assistance	Debtor-in-possession memorandum and updates on guaranty accounting	0.4	\$500.00	\$200.00

».T	D. I	Transaction	Project	D 1.4	11	Hourly	10
Name	Rank	Date	Category	Description C. D	Hours	Rate	Fee
				question. (EY Attendees: S. Deravin, J. Ward, G. Robison, W. Hargett)			
				ward, G. Robison, W. Hargett)			
				Internal meeting to discuss status of			
				Debtor-in-possession memorandum			
				and updates on guaranty accounting			
37 11 44 337'11'	g :	11 E 1 2025	Accounting	question. (EY Attendees: S. Deravin, J.	0.4	# 400.00	Φ1.CO.OO
Van Hargett, William	Senior	11 Feb 2025	Assistance	Ward, G. Robison, W. Hargett) Internal meeting to discuss accounting	0.4	\$400.00	\$160.00
				roadmap for lease guaranty. (EY			
			Accounting	Attendees: M. Ohrnstein, G. Robison,			
Ohrnstein, Mike	Managing Director	11 Feb 2025	Assistance	W. Hargett)	0.7	\$700.00	\$490.00
				Internal meeting to discuss accounting			
				roadmap for lease guaranty. (EY			
			Accounting	Attendees: M. Ohrnstein, G. Robison,			
Robison, Greg	Manager	11 Feb 2025	Assistance	W. Hargett)	0.7	\$500.00	\$350.00
				Internal meeting to discuss accounting			
			Accounting	roadmap for lease guaranty. (EY Attendees: M. Ohrnstein, G. Robison,			
Van Hargett, William	Senior	11 Feb 2025	Assistance	W. Hargett)	0.7	\$400.00	\$280.00
, will riving out, will minimize	Semer	11100 2020	1135151441100	Internal meeting to discuss project	0.,	ψσσ.σσ	ΨΞ00.00
				management deck and accounting			
				deliverables to Management and			
			Accounting	Deloitte. (EY Attendees: S. Deravin, J.			
Ward, James	Manager	11 Feb 2025	Assistance	Ward)	1.6	\$500.00	\$800.00
				Internal meeting to discuss project			
				management deck and accounting deliverables to Management and			
			Accounting	Deloitte. (EY Attendees: S. Deravin, J.			
Deravin, Susan	Senior Manager	11 Feb 2025	Assistance	Ward)	1.6	\$600.00	\$960.00
,				Internal meeting to review and discuss			-
				January fee application for bankruptcy			
			Accounting	court. (EY Attendees: S. Deravin, C.	_		
Deravin, Susan	Senior Manager	11 Feb 2025	Assistance	Boylan)	0.5	\$600.00	\$300.00
			Accounting	Internal meeting to review and discuss			
Boylan, Cavan	Manager	11 Feb 2025	Assistance	January fee application for bankruptcy	0.5	\$500.00	\$250.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				court. (EY Attendees: S. Deravin, C. Boylan)			
Robison, Greg	Manager	11 Feb 2025	Accounting Assistance	Reconcile time for Franchise Group and management of general project timelines.	0.9	\$500.00	\$450.00
Ohrnstein, Mike	Managing Director	11 Feb 2025	Accounting Assistance	Evaluate lease guaranty technical accounting matters.	0.2	\$700.00	\$140.00
Galarza, Damien	Senior	11 Feb 2025	Accounting Assistance	Continue time spent preparing technical accounting memorandum on the accounting implications of impairment of long-lived assets.	2.8	\$400.00	\$1,120.00
Galarza, Damien	Senior	11 Feb 2025	Accounting Assistance	Continue time spent preparing technical accounting memorandum on the accounting implications of impairment of goodwill and other assets.	1.6	\$400.00	\$640.00
Galarza, Damien	Senior	11 Feb 2025	Accounting Assistance	Enter meeting notes and discussed fee application details with the team for Franchise Group engagement	1.7	\$400.00	\$680.00
Galarza, Damien	Senior	11 Feb 2025	Accounting Assistance	Time spent researching bankruptcy docket for rejected leases.	1.9	\$400.00	\$760.00
Galarza, Damien	Senior	11 Feb 2025	Accounting Assistance	Time spent preparing email to send to the EY team with guidelines for tracking time for February.	0.2	\$400.00	\$80.00
Deravin, Susan	Senior Manager	11 Feb 2025	Accounting Assistance	Draft response on timing and classification relating to guaranty lease analysis.	0.8	\$600.00	\$480.00
Deravin, Susan	Senior Manager	11 Feb 2025	Accounting Assistance	Provide direction on fixed asset impairment technical accounting memorandum scope of accounting considerations and calculations.	1.1	\$600.00	\$660.00
Deravin, Susan	Senior Manager	11 Feb 2025	Accounting Assistance	Draft updates to the first draft January Fee Application.	1.2	\$600.00	\$720.00
Deravin, Susan	Senior Manager	11 Feb 2025	Accounting Assistance	Review updates to second draft January Fee Application.	0.8	\$600.00	\$480.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Name	Kalik	Date		•	Hours	Kate	ree
Danasia Caran	Canian Managan	11 E-L 2025	Accounting	Clear comments on second draft of	0.9	\$600.00	¢540.00
Deravin, Susan	Senior Manager	11 Feb 2025	Assistance	January Fee Application. Review company fact pattern for fixed	0.9	\$600.00	\$540.00
				asset impairment needed for the fixed			
			Accounting	asset impairment technical accounting			
Leno, Georges	Managing Director	11 Feb 2025	Assistance	memorandum.	0.9	\$700.00	\$630.00
Zone, Goorges	Triming mg 2 meter	11100 2020	11351516110	Internal meeting to discuss the	0.5	φ, σσισσ	Ψουσιου
				accounting memorandum for the			
				analysis of long-lived assets			
			Accounting	impairment. (EY Attendees: J. Ward,			
Ward, James	Manager	12 Feb 2025	Assistance	D. Galarza)	0.3	\$500.00	\$150.00
				Internal meeting to discuss the			
				accounting memorandum for the			
				analysis of long-lived assets			
	~ .	40.71.000.	Accounting	impairment. (EY Attendees: J. Ward,			414000
Galarza, Damien	Senior	12 Feb 2025	Assistance	D. Galarza)	0.3	\$400.00	\$120.00
				Internal meeting to discuss the			
			A	accounting memorandum for the			
Danavin Cusan	Sanian Managan	12 Feb 2025	Accounting Assistance	analysis of goodwill impairment. (EY Attendees: S. Deravin, D. Galarza)	0.3	\$600.00	\$180.00
Deravin, Susan	Senior Manager	12 Feb 2023	Assistance	Internal meeting to discuss the	0.3	\$600.00	\$180.00
				accounting memorandum for the			
			Accounting	analysis of goodwill impairment. (EY			
Galarza, Damien	Senior	12 Feb 2025	Assistance	Attendees: S. Deravin, D. Galarza)	0.3	\$400.00	\$120.00
Guiarza, Bannen	Semoi	12 1 00 2023	7 ISSISTANCE	Internal meeting to discuss the status	0.5	φ100.00	Ψ120.00
				of management and auditor accounting			
			Accounting	deliverables. (EY Attendees: G. Leno,			
Leno, Georges	Managing Director	12 Feb 2025	Assistance	S. Deravin, D. Galarza)	0.5	\$700.00	\$350.00
				Internal meeting to discuss the status			
				of management and auditor accounting			
			Accounting	deliverables. (EY Attendees: G. Leno,			
Deravin, Susan	Senior Manager	12 Feb 2025	Assistance	S. Deravin, D. Galarza)	0.5	\$600.00	\$300.00
				Internal meeting to discuss the status			
				of management and auditor accounting			
		10 7 1 0007	Accounting	deliverables. (EY Attendees: G. Leno,		# 400 OC	Φ20000
Galarza, Damien	Senior	12 Feb 2025	Assistance	S. Deravin, D. Galarza)	0.5	\$400.00	\$200.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss the			
				accounting memorandum for the			
				analysis of long-lived assets			
			Accounting	impairment. (EY Attendees: S.			
Deravin, Susan	Senior Manager	12 Feb 2025	Assistance	Deravin, D. Galarza)	0.6	\$600.00	\$360.00
				Internal meeting to discuss the			
				accounting memorandum for the			
				analysis of long-lived assets			
			Accounting	impairment. (EY Attendees: S.			
Galarza, Damien	Senior	12 Feb 2025	Assistance	Deravin, D. Galarza)	0.6	\$400.00	\$240.00
				Internal meeting to discuss review			
				comments on January fee application.			
			Accounting	(EY Attendees: S. Deravin, D.			
Deravin, Susan	Senior Manager	12 Feb 2025	Assistance	Galarza)	0.3	\$600.00	\$180.00
				Internal meeting to discuss review			
				comments on January fee application.			
			Accounting	(EY Attendees: S. Deravin, D.			
Galarza, Damien	Senior	12 Feb 2025	Assistance	Galarza)	0.3	\$400.00	\$120.00
				Begin to update technical analysis for			
		40.51.000	Accounting	guaranty accounting based upon			44.50.00
Robison, Greg	Manager	12 Feb 2025	Assistance	internal review comments.	0.3	\$500.00	\$150.00
				Continue time spent preparing fee			
	~ .	40.51.000	Accounting	application workbook for Franchise			44.60.00
Galarza, Damien	Senior	12 Feb 2025	Assistance	Group engagement.	0.9	\$400.00	\$360.00
				Continue time spent preparing			
				technical accounting memorandum on			
	g .	10 5 1 2025	Accounting	the accounting implications of		# 400 00	#1 100 00
Galarza, Damien	Senior	12 Feb 2025	Assistance	impairment of long-lived assets.	3.7	\$400.00	\$1,480.00
				Continue time spent preparing			
				technical accounting memorandum on			
				the accounting implications of			
		10 5 1 2025	Accounting	impairment of goodwill and other			#0.40.00
Galarza, Damien	Senior	12 Feb 2025	Assistance	assets.	2.1	\$400.00	\$840.00
				Review goodwill and indefinite lived			
***		10 5 1 2025	Accounting	intangible asset impairment technical		# # # # # # # # # # #	#1 (# 0 00
Ward, James	Manager	12 Feb 2025	Assistance	accounting memorandum draft.	3.3	\$500.00	\$1,650.00

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N.T.	D. 1	Transaction	Project	D 1.4		Hourly	I.
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Deravin, Susan	Senior Manager	12 Feb 2025	Accounting Assistance	Review third draft of January Fee Application.	1.2	\$600.00	\$720.00
Deravin, Susan	Senior Manager	12 Feb 2025	Accounting Assistance	Clear comments on third draft of January Fee Application.	0.6	\$600.00	\$360.00
Deravin, Susan	Senior Manager	12 Feb 2025	Accounting Assistance	Preparation for status call with management including questions tracker.	0.7	\$600.00	\$420.00
Deravin, Susan	Senior Manager	12 Feb 2025	Accounting Assistance	Review guaranty roadmap.	1.2	\$600.00	\$720.00
Deravin, Susan	Senior Manager	12 Feb 2025	Accounting Assistance	Provide comments on guaranty roadmap.	1.3	\$600.00	\$780.00
Deravin, Susan	Senior Manager	12 Feb 2025	Accounting Assistance	Email summary of accounting workstream status and open questions to Kyle Scholes.	0.2	\$600.00	\$120.00
Deravin, Susan	Senior Manager	12 Feb 2025	Accounting Assistance	Review initial draft of goodwill technical accounting memorandum.	1.3	\$600.00	\$780.00
Leno, Georges	Managing Director	12 Feb 2025	Accounting Assistance	Review and provide review comments of Franchise Group guaranty roadmap.	1.2	\$700.00	\$840.00
Leno, Georges	Managing Director	12 Feb 2025	Accounting Assistance	Review initial draft of goodwill technical accounting memorandum and provide review comments.	1.3	\$700.00	\$910.00
Deravin, Susan	Senior Manager	13 Feb 2025	Accounting Assistance	Internal meeting to discuss the accounting memorandum for the analysis of reorganization items. (EY Attendees: S. Deravin, J. Ward, D. Galarza)	0.5	\$600.00	\$300.00
Deraviii, Susaii	Semoi Managei	13 Feb 2023	Accounting	Internal meeting to discuss the accounting memorandum for the analysis of reorganization items. (EY Attendees: S. Deravin, J. Ward, D.	0.3	\$000.00	\$300.00
Galarza, Damien	Senior	13 Feb 2025	Assistance	Galarza)	0.5	\$400.00	\$200.00
			Accounting	Internal meeting to discuss the accounting memorandum for the analysis of reorganization items. (EY Attendees: S. Deravin, J. Ward, D.			
Ward, James	Manager	13 Feb 2025	Assistance	Galarza)	0.5	\$500.00	\$250.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Van Hargett, William	Senior	13 Feb 2025	Accounting Assistance	Analyze whether the modification/extinguishment analysis under Accounting Standards Codification 470-50 can be performed with incomplete lender listings.	0.6	\$400.00	\$240.00
Galarza, Damien	Senior	13 Feb 2025	Accounting Assistance	Continue time spent preparing technical accounting memorandum on the accounting implications of impairment of long-lived assets.	2.6	\$400.00	\$1,040.00
Galarza, Damien	Senior	13 Feb 2025	Accounting Assistance	Continue preparation of fee application workbook for Franchise Group engagement, focusing on specific language of team member's time entries.	1.9	\$400.00	\$760.00
Galarza, Damien	Senior	13 Feb 2025	Accounting Assistance	Continue time spent preparing technical accounting memorandum on the accounting implications of impairment of goodwill and other assets.	1.6	\$400.00	\$640.00
Galarza, Damien	Senior	13 Feb 2025	Accounting Assistance	Time spent preparing technical accounting memorandum on the accounting implications of reorganization items.	2.9	\$400.00	\$1,160.00
Ward, James	Manager	13 Feb 2025	Accounting Assistance	Review fixed asset and definite lived intangible asset impairment technical accounting memorandum draft.	3.7	\$500.00	\$1,850.00
Deravin, Susan	Senior Manager	13 Feb 2025	Accounting Assistance	Review updated draft of goodwill technical accounting memorandum.	0.8	\$600.00	\$480.00
Deravin, Susan	Senior Manager	13 Feb 2025	Accounting Assistance	Review final draft of January Fee Application.	1.1	\$600.00	\$660.00
Deravin, Susan	Senior Manager	13 Feb 2025	Accounting Assistance	Provide guidance on scope of fixed asset impairment calculations. Initial review of goodwill technical	0.7	\$600.00	\$420.00
Leno, Georges	Managing Director	13 Feb 2025	Accounting Assistance	accounting memorandum and provide review comments.	1.1	\$700.00	\$770.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Conduct a detailed review of the			
Colomza Damian	Camian	14 Eak 2025	Accounting	February fee application workbook for	1.7	\$400.00	\$690.00
Galarza, Damien	Senior	14 Feb 2025	Assistance	Franchise Group engagement	1./	\$400.00	\$680.00
				Continue time spent preparing technical accounting memorandum on			
			Accounting	the accounting implications of			
Galarza, Damien	Senior	14 Feb 2025	Assistance	reorganization items.	3.8	\$400.00	\$1,520.00
Galarza, Dallich	Schlor	14100 2023	Assistance	Time spent on follow up email to	3.0	Ψτου.υυ	ψ1,320.00
			Accounting	engagement team for guidelines on			
Galarza, Damien	Senior	14 Feb 2025	Assistance	tracking time for February.	0.6	\$400.00	\$240.00
Guiarza, Buillion	Semer	111002020	1 ISSISTATION	Continue time spent preparing	0.0	Ψ100.00	ψ2 10.00
				technical accounting memorandum on			
				the accounting implications of			
			Accounting	impairment of goodwill and other			
Galarza, Damien	Senior	14 Feb 2025	Assistance	assets.	0.7	\$400.00	\$280.00
				Continue time spent preparing			
				technical accounting memorandum on			
			Accounting	the accounting implications of			
Galarza, Damien	Senior	14 Feb 2025	Assistance	reorganization items.	2.4	\$400.00	\$960.00
			Accounting	Address comments on January Fee			
Deravin, Susan	Senior Manager	14 Feb 2025	Assistance	Application.	0.8	\$600.00	\$480.00
				Prepare for client meeting, reviewing			
				deliverable status and timing along			
				with list of open questions related to			
***	3.6	1651 2025	Accounting	technical accounting memorandums in		Φ 5 0000	#0. # 0.00
Ward, James	Manager	16 Feb 2025	Assistance	draft or already delivered.	1.7	\$500.00	\$850.00
				Internal meeting to review engagement			
			Accounting	time and expense detail. (EY Attendees: S. Deravin, J. Ward, D.			
Deravin, Susan	Senior Manager	17 Feb 2025	Assistance	Galarza)	1.1	\$600.00	\$660.00
Detavili, Susaii	Schiol Mahagel	1 / 1 60 2023	Assistance	Internal meeting to review engagement	1.1	φυυυ.υυ	φυυυ.υυ
				time and expense detail. (EY			
			Accounting	Attendees: S. Deravin, J. Ward, D.			
Ward, James	Manager	17 Feb 2025	Assistance	Galarza)	1.1	\$500.00	\$550.00
,			Accounting	Internal meeting to discuss			
Galarza, Damien	Senior	17 Feb 2025	Assistance	engagement economics. (EY	1.1	\$400.00	\$440.00

	- ·	Transaction	Project		**	Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Attendees: S. Deravin, J. Ward, D.			
				Galarza)			
				Internal meeting to discuss impairment			
				of assets analysis technical accounting			
			Accounting	memorandum review comments. (EY			
Deravin, Susan	Senior Manager	17 Feb 2025	Assistance	Attendees: S. Deravin, D. Galarza)	0.6	\$600.00	\$360.00
				Internal meeting to discuss impairment			
				of assets analysis technical accounting			
			Accounting	memorandum review comments. (EY			
Galarza, Damien	Senior	17 Feb 2025	Assistance	Attendees: S. Deravin, D. Galarza)	0.6	\$400.00	\$240.00
				Meeting with K. Scholes and J.			
				Arsenault at Franchise Group to			
				discuss status and identified			
				accounting issues relating to Debtor-			
			Accounting	in-possession. EY Attendees: G. Leno,			
Leno, Georges	Managing Director	17 Feb 2025	Assistance	S. Deravin)	0.5	\$700.00	\$350.00
				Meeting with K. Scholes and J.			
				Arsenault at Franchise Group to			
				discuss status and identified			
				accounting issues relating to Debtor-			
			Accounting	in-possession. EY Attendees: G. Leno,			
Deravin, Susan	Senior Manager	17 Feb 2025	Assistance	S. Deravin)	0.5	\$600.00	\$300.00
				Perform the 10% test under			
				Accounting Standards Codification			
				470-50 and making corresponding			
				updates to the full-scope Debtor-in-			
			Accounting	possession technical accounting			
Van Hargett, William	Senior	17 Feb 2025	Assistance	memorandum.	2.6	\$400.00	\$1,040.00
				Time spent clearing comments on the			
				technical accounting memorandum on			
			Accounting	the accounting implications of			
Galarza, Damien	Senior	17 Feb 2025	Assistance	impairment of long-lived assets.	1.6	\$400.00	\$640.00
				Time spent clearing comments on the			
				technical accounting memorandum on			
				the accounting implications of			
1			Accounting	impairment of goodwill and other			
Galarza, Damien	Senior	17 Feb 2025	Assistance	assets.	0.7	\$400.00	\$280.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Continue time spent preparing			
				technical accounting memorandum on			
	g :	15 5 1 2025	Accounting	the accounting implications of	2.0	# 400 00	Φ1 53 0 00
Galarza, Damien	Senior	17 Feb 2025	Assistance	reorganization items.	3.8	\$400.00	\$1,520.00
				Time spent preparing email to			
C 1 - D :	G .	17 F 1 2025	Accounting	Management about goodwill technical	0.0	¢400.00	¢220.00
Galarza, Damien	Senior	17 Feb 2025	Assistance	accounting memorandum.	0.8	\$400.00	\$320.00
				Time spent clearing comments on technical accounting memorandum on			
			Accounting	the accounting implications of			
Galarza, Damien	Senior	17 Feb 2025	Assistance	reorganization items.	1.2	\$400.00	\$480.00
Galarza, Dallicii	Scilloi	17 100 2023	Assistance	Review updated fixed asset	1.2	\$ 1 00.00	\$ 1 60.00
			Accounting	impairment technical accounting			
Deravin, Susan	Senior Manager	17 Feb 2025	Assistance	memorandum.	1.2	\$600.00	\$720.00
Beravin, Sasan	Semer Manager	1,100 2023	1 Ibbibtairee	Prepare accounting workstream status	1.2	Ψ000.00	Ψ/20.00
				update and open items tracker for			
			Accounting	discussion with Jonathan Arsenault			
Deravin, Susan	Senior Manager	17 Feb 2025	Assistance	and Kyle Scholes.	0.8	\$600.00	\$480.00
			Accounting	Review the goodwill technical			
Lanns, Gerohn	Partner	17 Feb 2025	Assistance	accounting memorandum.	0.5	\$750.00	\$375.00
				Initial review of fixed asset impairment			
			Accounting	technical accounting memorandum and			
Leno, Georges	Managing Director	17 Feb 2025	Assistance	provide review comments.	1.4	\$700.00	\$980.00
				Internal meeting to discuss impairment			
				of assets analysis technical accounting			
				memorandum revisions. (EY			
		40 7 4 404 4	Accounting	Attendees: G. Leno, S. Deravin, D.			
Leno, Georges	Managing Director	18 Feb 2025	Assistance	Galarza)	0.7	\$700.00	\$490.00
				Internal meeting to discuss impairment			
				of assets analysis technical accounting			
			A	memorandum revisions. (EY			
Deravin, Susan	Senior Manager	18 Feb 2025	Accounting Assistance	Attendees: G. Leno, S. Deravin, D. Galarza)	0.7	\$600.00	\$420.00
Deraviii, Susaii	Semor Manager	18 FEU 2023	Assistance	Internal meeting to discuss impairment	0.7	\$000.00	\$420.00
			Accounting	of assets analysis technical accounting			
Galarza, Damien	Senior	18 Feb 2025	Assistance	memorandum revisions. (EY	0.7	\$400.00	\$280.00
Gaiaiza, Daiiiicii	Schiol	10 1 00 2023	Assistance	memorandum revisions. (E i	0.7	Ψ+00.00	φ200.00

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».I	D 1	Transaction	Project	D 1.4	11	Hourly	T.
Name	Rank	Date	Category	Description Attendees: G. Leno, S. Deravin, D. Galarza)	Hours	Rate	Fee
Robison, Greg	Manager	18 Feb 2025	Accounting Assistance	Update technical analysis for guaranty accounting based upon final round of review comments.	0.4	\$500.00	\$200.00
Robison, Greg	Manager	18 Feb 2025	Accounting Assistance	Update Debtor-in-possession technical accounting memorandum for recent amendment to debt.	0.6	\$500.00	\$300.00
Galarza, Damien	Senior	18 Feb 2025	Accounting Assistance	Time spent preparing liabilities subject to compromise technical accounting memorandum.	3.9	\$400.00	\$1,560.00
Galarza, Damien	Senior	18 Feb 2025	Accounting Assistance	Time spent clearing comments on the technical accounting memorandum on the accounting implications of impairment of long-lived assets.	0.8	\$400.00	\$320.00
Galarza, Damien	Senior	18 Feb 2025	Accounting Assistance	Continue time spent preparing liabilities subject to compromise technical accounting memorandum. Review reorganization cost	3.7	\$400.00	\$1,480.00
Ward, James	Manager	18 Feb 2025	Accounting Assistance	classification technical accounting memorandum draft.	1.4	\$500.00	\$700.00
Deravin, Susan	Senior Manager	18 Feb 2025	Accounting Assistance	Address partner in charge review comments on fixed assets impairment.	1.0	\$600.00	\$600.00
Deravin, Susan	Senior Manager	18 Feb 2025	Accounting Assistance	Review Debtor-in-possession technical accounting memorandum.	2.2	\$600.00	\$1,320.00
Deravin, Susan	Senior Manager	18 Feb 2025	Accounting Assistance	Review updated guaranty roadmap. Initial review of the Debtor-in-	1.3	\$600.00	\$780.00
Leno, Georges	Managing Director	18 Feb 2025	Accounting Assistance	possession technical accounting memorandum and provide review comments.	1.6	\$700.00	\$1,120.00
Leno, Georges	Managing Director	18 Feb 2025	Accounting Assistance	Review of updated guaranty roadmap to ensure comments left were cleared by team.	1.1	\$700.00	\$770.00
Leno, Georges	Managing Director	19 Feb 2025	Accounting Assistance	Internal meeting to discuss debt technical accounting memorandum.	0.5	\$700.00	\$350.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				(EY Attendees: G. Leno, S. Deravin,			
				G. Robison, J. Ward, W. Hargett, D.			
				Galarza)			
				Internal meeting to discuss debt			
				technical accounting memorandum.			
				(EY Attendees: G. Leno, S. Deravin,			
		40.71.00.5	Accounting	G. Robison, J. Ward, W. Hargett, D.		4.00.00	
Deravin, Susan	Senior Manager	19 Feb 2025	Assistance	Galarza)	0.5	\$600.00	\$300.00
				Internal meeting to discuss debt			
				technical accounting memorandum.			
				(EY Attendees: G. Leno, S. Deravin,			
		40.71.00.5	Accounting	G. Robison, J. Ward, W. Hargett, D.			** * • • • •
Robison, Greg	Manager	19 Feb 2025	Assistance	Galarza)	0.5	\$500.00	\$250.00
				Internal meeting to discuss debt			
				technical accounting memorandum.			
				(EY Attendees: G. Leno, S. Deravin,			
			Accounting	G. Robison, J. Ward, W. Hargett, D.			
Ward, James	Manager	19 Feb 2025	Assistance	Galarza)	0.5	\$500.00	\$250.00
				Internal meeting to discuss debt			
				technical accounting memorandum.			
				(EY Attendees: G. Leno, S. Deravin,			
	~ .	40.71.00.5	Accounting	G. Robison, J. Ward, W. Hargett, D.			
Van Hargett, William	Senior	19 Feb 2025	Assistance	Galarza)	0.5	\$400.00	\$200.00
				Internal meeting to discuss debt			
				technical accounting memorandum.			
				(EY Attendees: G. Leno, S. Deravin,			
	a .	10 5 1 2025	Accounting	G. Robison, J. Ward, W. Hargett, D.	0.5	# 400 00	#2 00.00
Galarza, Damien	Senior	19 Feb 2025	Assistance	Galarza)	0.5	\$400.00	\$200.00
				Internal meeting to discuss rejected			
				leases in accordance with the plan of			
D : G	G : 35	10 F 1 2027	Accounting	reorganization. (EY Attendees: S.		Φ.600.00	#200.00
Deravin, Susan	Senior Manager	19 Feb 2025	Assistance	Deravin, J. Ward, D. Galarza)	0.5	\$600.00	\$300.00
				Internal meeting to discuss rejected			
				leases in accordance with the plan of			
*** 1 *	3.6	10 F 1 2027	Accounting	reorganization. (EY Attendees: S.	0.5	Φ.500.00	4.7. 0.00
Ward, James	Manager	19 Feb 2025	Assistance	Deravin, J. Ward, D. Galarza)	0.5	\$500.00	\$250.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss rejected			
				leases in accordance with the plan of			
			Accounting	reorganization. (EY Attendees: S.			
Galarza, Damien	Senior	19 Feb 2025	Assistance	Deravin, J. Ward, D. Galarza)	0.5	\$400.00	\$200.00
				Internal meeting to discuss liabilities			
				subject to compromise technical			
			Accounting	accounting memorandum. (EY			
Ward, James	Manager	19 Feb 2025	Assistance	Attendees: J. Ward, D. Galarza)	0.4	\$500.00	\$200.00
				Internal meeting to discuss liabilities			
				subject to compromise technical			
			Accounting	accounting memorandum. (EY			
Galarza, Damien	Senior	19 Feb 2025	Assistance	Attendees: J. Ward, D. Galarza)	0.4	\$400.00	\$160.00
				Review the Final Debtor-in-possession			
				Order and amendment to the Debtor-			
				in-possession agreement and making			
				corresponding updates to the full-scope			
			Accounting	Debtor-in-possession technical			
Van Hargett, William	Senior	19 Feb 2025	Assistance	accounting memorandum.	3.0	\$400.00	\$1,200.00
				Adjust overall accounting approach for			
				technical analysis on guaranty			
			Accounting	technical accounting memorandum			
Robison, Greg	Manager	19 Feb 2025	Assistance	based upon alternative approach.	3.0	\$500.00	\$1,500.00
				Review guaranty and Debtor-in-			
			Accounting	possession financing debt technical			
Ohrnstein, Mike	Managing Director	19 Feb 2025	Assistance	accounting memorandum.	0.6	\$700.00	\$420.00
				Finalize revisions and prepared the fee			
			Accounting	application workbook for submission			
Galarza, Damien	Senior	19 Feb 2025	Assistance	for Franchise Group engagement	1.8	\$400.00	\$720.00
				Continue time spent preparing			
			Accounting	liabilities subject to compromise			
Galarza, Damien	Senior	19 Feb 2025	Assistance	technical accounting memorandum.	3.3	\$400.00	\$1,320.00
·				Time spent conducting research on the			•
			Accounting	classification of different claims in the			
Galarza, Damien	Senior	19 Feb 2025	Assistance	plan of reorganization.	1.8	\$400.00	\$720.00
,				Continue time spent preparing	-		*
			Accounting	liabilities subject to compromise			
Galarza, Damien	Senior	19 Feb 2025	Assistance	analysis.	0.8	\$400.00	\$320.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Review reorganization cost			
			Accounting	classification technical accounting			
Ward, James	Manager	19 Feb 2025	Assistance	memorandum draft.	1.7	\$500.00	\$850.00
			Accounting	Research for distribution center			
Deravin, Susan	Senior Manager	19 Feb 2025	Assistance	locations in Franchise Group docket.	0.8	\$600.00	\$480.00
			Accounting	Review updated distribution center			
Deravin, Susan	Senior Manager	19 Feb 2025	Assistance	location calculation.	0.2	\$600.00	\$120.00
				Clear comments from Debtor-in-			
			Accounting	possession technical accounting			
Deravin, Susan	Senior Manager	19 Feb 2025	Assistance	memorandum.	0.5	\$600.00	\$300.00
			Accounting	Clear comments from guaranty			
Deravin, Susan	Senior Manager	19 Feb 2025	Assistance	roadmap.	0.4	\$600.00	\$240.00
				Review of the distribution center lease			
			Accounting	calculation in accordance with			
Leno, Georges	Managing Director	19 Feb 2025	Assistance	bankruptcy code guidance.	1.0	\$700.00	\$700.00
				Continue review and provide further			
				review comments of Debtor-in-			
			Accounting	possession technical accounting			
Leno, Georges	Managing Director	19 Feb 2025	Assistance	memorandum.	0.9	\$700.00	\$630.00
				Final review of guaranty roadmap to			
		40.71.000	Accounting	ensure final review comments were			
Leno, Georges	Managing Director	19 Feb 2025	Assistance	cleared by team.	0.4	\$700.00	\$280.00
				Internal meeting to discuss current			
				status of technical accounting			
			Accounting	memorandum deliverables to Management. (EY Attendees: S.			
Deravin, Susan	Senior Manager	20 Feb 2025	Accounting Assistance	Deravin, J. Ward, D. Galarza)	1.0	\$600.00	\$600.00
Deraviii, Susaii	Sellioi Maliagei	20 1 60 2023	Assistance	Internal meeting to discuss current	1.0	\$000.00	\$000.00
				status of technical accounting			
				memorandum deliverables to			
			Accounting	Management. (EY Attendees: S.			
Ward, James	Manager	20 Feb 2025	Assistance	Deravin, J. Ward, D. Galarza)	1.0	\$500.00	\$500.00
,				Internal meeting to discuss current			,
			Accounting	status of technical accounting			
Galarza, Damien	Senior	20 Feb 2025	Assistance	memorandum deliverables to	1.0	\$400.00	\$400.00

		Transaction	Project			Hourly	_
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Management. (EY Attendees: S. Deravin, J. Ward, D. Galarza)			
				, ,			
				Internal meeting to discuss liabilities			
				subject to compromise technical			
			Accounting	accounting memorandum revisions.			
Ward, James	Manager	20 Feb 2025	Assistance	(EY Attendees: J. Ward, D. Galarza)	0.3	\$500.00	\$150.00
				Internal meeting to discuss liabilities			
				subject to compromise technical			
	~ .		Accounting	accounting memorandum revisions.			44.000
Galarza, Damien	Senior	20 Feb 2025	Assistance	(EY Attendees: J. Ward, D. Galarza)	0.3	\$400.00	\$120.00
				Internal meeting to discuss updates to			
				debt technical accounting			
			Accounting	memorandum. (EY Attendees: G.		* * * * * * * * * *	44.5 0.00
Robison, Greg	Manager	20 Feb 2025	Assistance	Robison, W. Hargett)	0.3	\$500.00	\$150.00
				Internal meeting to discuss updates to			
				debt technical accounting			
			Accounting	memorandum. (EY Attendees: G.			
Van Hargett, William	Senior	20 Feb 2025	Assistance	Robison, W. Hargett)	0.3	\$400.00	\$120.00
				Finalize technical analysis for guaranty			
			Accounting	accounting based on the new approach			
Robison, Greg	Manager	20 Feb 2025	Assistance	and address comments.	2.8	\$500.00	\$1,400.00
				Review guaranty and Debtor-in-			
			Accounting	possession financing debt technical			
Ohrnstein, Mike	Managing Director	20 Feb 2025	Assistance	accounting memorandum.	0.4	\$700.00	\$280.00
				Time spent clearing comments on			
				technical accounting memorandum on			
			Accounting	the accounting implications of			
Galarza, Damien	Senior	20 Feb 2025	Assistance	reorganization items.	0.7	\$400.00	\$280.00
				Revise the February fee application			
				workbook based on feedback from			
			Accounting	Susan Deravin, Senior Manager, for			
Galarza, Damien	Senior	20 Feb 2025	Assistance	Franchise Group engagement	1.0	\$400.00	\$400.00
				Continue time spent preparing			
			Accounting	liabilities subject to compromise			
Galarza, Damien	Senior	20 Feb 2025	Assistance	technical accounting memorandum.	3.3	\$400.00	\$1,320.00
			Accounting	Continue time spent conducting			
Galarza, Damien	Senior	20 Feb 2025	Assistance	research on the classification of	1.9	\$400.00	\$760.00

		Transaction	Project			Hourly	_
Name	Rank	Date	Category	Description C	Hours	Rate	Fee
				different claims in the plan of reorganization.			
			Accounting	Time spent preparing email outlining open questions related to the treatment of certain classes of claims in the plan			
Galarza, Damien	Senior	20 Feb 2025	Assistance	of reorganization.	0.6	\$400.00	\$240.00
			Accounting	Review lease guaranty guidance to support lease guaranty roadmap, specifically as it relates to the distribution center master lease			
Ward, James	Manager	20 Feb 2025	Assistance	guaranty.	2.1	\$500.00	\$1,050.00
Ward, James	Manager	20 Feb 2025	Accounting Assistance	Review liabilities subject to compromise technical accounting memorandum draft.	0.7	\$500.00	\$350.00
Deravin, Susan	Senior Manager	20 Feb 2025	Accounting Assistance	Time spent adjusting the accounting issue layout in the liabilities subject to compromise technical accounting memorandum.	1.7	\$600.00	\$1,020.00
Deravin, Susan	Senior Manager	20 Feb 2025	Accounting Assistance	Clear remaining comments on guaranty roadmap.	0.3	\$600.00	\$180.00
Deravin, Susan	Senior Manager	20 Feb 2025	Accounting Assistance	Research deficiency claim and impacts to liabilities subject to compromise for certain classes of claims.	1.5	\$600.00	\$900.00
Lanns, Gerohn	Partner	20 Feb 2025	Accounting Assistance	Review the long-lived assets technical accounting memorandum.	0.4	\$750.00	\$300.00
Robison, Greg	Manager	21 Feb 2025	Accounting Assistance	Reconcile time for Franchise Group and finalize deliverables for delivery to client.	0.6	\$500.00	\$300.00
Ohrnstein, Mike	Managing Director	21 Feb 2025	Accounting Assistance	Review guaranty and Debtor-in- possession financing debt technical accounting memorandum.	0.2	\$700.00	\$140.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Time spent finalizing debt technical accounting memorandum.	0.6	\$400.00	\$240.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Time spent finalizing lease guaranty roadmap.	1.9	\$400.00	\$760.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Time spent finalizing modification and extinguishment analysis workbook.	0.2	\$400.00	\$80.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Time spent preparing email to Management of the lease guaranty roadmap.	0.2	\$400.00	\$80.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Time spent preparing email to Management of the debt technical accounting memorandum. Review and reconcile variances in the	0.3	\$400.00	\$120.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	fee application workbook for Franchise Group engagement	0.8	\$400.00	\$320.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Time spent preparing questions to Management for the debt technical accounting memorandum.	0.9	\$400.00	\$360.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Continue time spent preparing liabilities subject to compromise technical accounting memorandum.	2.6	\$400.00	\$1,040.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Continue time spent preparing liabilities subject to compromise analysis.	0.6	\$400.00	\$240.00
Ward, James	Manager	21 Feb 2025	Accounting Assistance	Time spent on second review of debt technical accounting memorandum and lease guaranty roadmap drafts.	0.7	\$500.00	\$350.00
Deravin, Susan	Senior Manager	21 Feb 2025	Accounting Assistance	Final review of Guaranty roadmap. Internal meeting to discuss comments	0.2	\$600.00	\$120.00
Ward, James	Manager	24 Feb 2025	Accounting Assistance	on the reorganization items technical accounting memorandum. (EY Attendees: J. Ward, D. Galarza)	0.4	\$500.00	\$200.00
Galarza, Damien	Senior	24 Feb 2025	Accounting Assistance	Internal meeting to discuss comments on the reorganization items technical accounting memorandum. (EY Attendees: J. Ward, D. Galarza)	0.4	\$400.00	\$160.00
Leno, Georges	Managing Director	24 Feb 2025	Accounting Assistance	Meeting with K. Scholes and J. Arsenault at Franchise Group to discuss status and identified accounting issues relating to Debtor-	0.5	\$700.00	\$350.00

		Transaction	Project			Hourly	-
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				in-possession. (EY Attendees: G.			
				Leno, S. Deravin)			
				Meeting with K. Scholes and J.			
				Arsenault at Franchise Group to			
				discuss status and identified			
				accounting issues relating to Debtor-			
			Accounting	in-possession. (EY Attendees: G.			
Deravin, Susan	Senior Manager	24 Feb 2025	Assistance	Leno, S. Deravin)	0.5	\$600.00	\$300.00
				Internal meeting to discuss liabilities			
				subject to compromise classification of			
D		24512025	Accounting	certain debt. (EY Attendees: S.	0.6	# 600 00	#2 60 00
Deravin, Susan	Senior Manager	24 Feb 2025	Assistance	Deravin, J. Ward, D. Galarza)	0.6	\$600.00	\$360.00
				Internal meeting to discuss liabilities			
				subject to compromise classification of			
C 1 - D '	G .	24 E 1 2025	Accounting	certain debt. (EY Attendees: S.	0.6	¢400.00	£2.40.00
Galarza, Damien	Senior	24 Feb 2025	Assistance	Deravin, J. Ward, D. Galarza)	0.6	\$400.00	\$240.00
				Internal meeting to discuss liabilities			
			Accounting	subject to compromise classification of certain debt. (EY Attendees: S.			
Ward, James	Manager	24 Feb 2025	Assistance	Deravin, J. Ward, D. Galarza)	0.6	\$500.00	\$300.00
waru, James	Manager	24 Feb 2023		, , , , , , , , , , , , , , , , , , ,	0.0	\$300.00	\$300.00
			Accounting	Time spent preparing the plan of		* 400 00	0.1.0 00.00
Galarza, Damien	Senior	24 Feb 2025	Assistance	reorganization scoping analysis.	3.2	\$400.00	\$1,280.00
				Time spent clearing comments on			
	G :	24 5 1 2025	Accounting	reorganization items technical	2.6	# 400 00	Ф1 040 00
Galarza, Damien	Senior	24 Feb 2025	Assistance	accounting memorandum.	2.6	\$400.00	\$1,040.00
			A	Time spent organizing the issues in the			
C-1 D	C:	24 E-1- 2025	Accounting	liabilities subject to compromise	2.1	\$400.00	¢0.40.00
Galarza, Damien	Senior	24 Feb 2025	Assistance	technical accounting memorandum.	2.1	\$400.00	\$840.00
			A accounties =	Review reorganization cost			
Ward, James	Manager	24 Feb 2025	Accounting Assistance	classification technical accounting memorandum draft.	1.2	\$500.00	\$600.00
vv aru, James	Manager	24 FCU 2023	Assistance	Initial review of the reorganization	1.2	\$200.00	\$000.00
			Accounting	items technical accounting			
Deravin, Susan	Senior Manager	24 Feb 2025	Assistance	memorandum.	1.8	\$600.00	\$1,080.00
Deraviii, Susaii	Schiol Manager	27 FCU 2023	Assistance	memorandum.	1.0	9000.00	\$1,000.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Assessment of			
				administrative/professional fee			
			A	accounting treatment for			
Deravin, Susan	Senior Manager	24 Feb 2025	Accounting Assistance	reorganization items technical accounting memorandum.	0.3	\$600.00	\$180.00
Deravin, Susan	Senior Manager	24 Feb 2023	Assistance	Review of updates and additional	0.3	\$600.00	\$180.00
			Accounting	issues in reorganization items technical			
Deravin, Susan	Senior Manager	24 Feb 2025	Assistance	accounting memorandum.	0.7	\$600.00	\$420.00
Deraviii, Susaii	Schiol Manager	24 FC0 2023	Assistance	Time spent conducting research on	0.7	\$000.00	\$420.00
			Accounting	Franchise Group pre-petition debt			
Cortez, Alfredo	Manager	24 Feb 2025	Assistance	claims.	1.8	\$500.00	\$900.00
Cortez, rimedo	Manager	211002023	7 ISSISTATION	Time spent conducting research on	1.0	φ500.00	ψ200.00
			Accounting	definition of liabilities subject to			
Cortez, Alfredo	Manager	24 Feb 2025	Assistance	compromise.	0.4	\$500.00	\$200.00
,	8			Time spent preparing email to Peter	-	******	, , , , , ,
			Accounting	Hornecker on deficiency claims as it			
Cortez, Alfredo	Manager	24 Feb 2025	Assistance	relates to bankruptcy proceedings.	0.2	\$500.00	\$100.00
				Initial review of the reorganization			
				items technical accounting			
			Accounting	memorandum and provide review			
Leno, Georges	Managing Director	24 Feb 2025	Assistance	comments.	1.3	\$700.00	\$910.00
				Final review of the reorganization			
			Accounting	items technical accounting			
Leno, Georges	Managing Director	24 Feb 2025	Assistance	memorandum.	0.8	\$700.00	\$560.00
				Internal kickoff meeting to discuss			
				Franchise Group, loan receivables and			
				secured borrowings, current expected			
				credit losses and fair value. (EY			
TT T 00	3.6	25 5 1 2025	Accounting	Attendees: J. Hu, J. Soviero, G. Leno,	0.5	Φ = 00000	#2.5 0.00
Hu, Jeff	Manager	25 Feb 2025	Assistance	K. Kalafatis)	0.5	\$500.00	\$250.00
				Internal kickoff meeting to discuss			
				Franchise Group, loan receivables and			
				secured borrowings, current expected			
			A accumting	credit losses and fair value. (EY Attendees: J. Hu, J. Soviero, G. Leno,			
Leno, Georges	Managing Director	25 Feb 2025	Accounting Assistance	K. Kalafatis)	0.5	\$700.00	\$350.00
Leno, Georges	ivialiaging Director	23 FEU 2023	Assistance	K. Kaiaialis)	0.3	\$700.00	\$330.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal kickoff meeting to discuss			
				Franchise Group, loan receivables and			
				secured borrowings, current expected			
			Accounting	credit losses and fair value. (EY Attendees: J. Hu, J. Soviero, G. Leno,			
Soviero, Joseph	Managing Director	25 Feb 2025	Assistance	K. Kalafatis)	0.5	\$700.00	\$350.00
Sovicio, Joseph	Managing Director	23 1 60 2023	Assistance	Internal kickoff meeting to discuss	0.5	\$700.00	\$330.00
				Franchise Group, loan receivables and			
				secured borrowings, current expected			
				credit losses and fair value. (EY			
			Accounting	Attendees: J. Hu, J. Soviero, G. Leno,			
Kalafatis, Kostas	Managing Director	25 Feb 2025	Assistance	K. Kalafatis)	0.5	\$700.00	\$350.00
_				Internal meeting to discuss Franchise			
				Group, loan receivables and secured			
				borrowings, current expected credit			
			Accounting	losses and fair value. (EY Attendees: J.			
Soviero, Joseph	Managing Director	25 Feb 2025	Assistance	Hu, J. Soviero)	0.5	\$700.00	\$350.00
				Internal meeting to discuss Franchise			
				Group, loan receivables and secured			
				borrowings, current expected credit			
11 1.60	M	25 E-1-2025	Accounting	losses and fair value. (EY Attendees: J.	0.5	¢500.00	\$250.00
Hu, Jeff	Manager	25 Feb 2025	Assistance	Hu, J. Soviero) Internal meeting to discuss the	0.5	\$500.00	\$250.00
				classification of pre-petition debt as			
				liabilities subject to compromise or a			
				regular liability. (EY Attendees: P.			
			Accounting	Hornecker, S. Deravin, J. Ward, A.			
Hornecker, Peter	Partner	25 Feb 2025	Assistance	Cortez, D. Galarza)	0.5	\$750.00	\$375.00
,				Internal meeting to discuss the		* * * * * * * * *	*
				classification of pre-petition debt as			
				liabilities subject to compromise or a			
				regular liability. (EY Attendees: P.			
			Accounting	Hornecker, S. Deravin, J. Ward, A.			
Deravin, Susan	Senior Manager	25 Feb 2025	Assistance	Cortez, D. Galarza)	0.5	\$600.00	\$300.00
				Internal meeting to discuss the			
				classification of pre-petition debt as			
			Accounting	liabilities subject to compromise or a			
Ward, James	Manager	25 Feb 2025	Assistance	regular liability. (EY Attendees: P.	0.5	\$500.00	\$250.00

Nama	Davile	Transaction	Project	Description	Пания	Hourly	E
Name	Rank	Date	Category	Description Hornecker, S. Deravin, J. Ward, A.	Hours	Rate	Fee
				Cortez, D. Galarza)			
				Corce, D. Gararza)			
				Internal meeting to discuss the			
				classification of pre-petition debt as			
				liabilities subject to compromise or a			
				regular liability. (EY Attendees: P.			
			Accounting	Hornecker, S. Deravin, J. Ward, A.			
Galarza, Damien	Senior	25 Feb 2025	Assistance	Cortez, D. Galarza)	0.5	\$400.00	\$200.00
				Internal meeting to discuss the			
				classification of pre-petition debt as			
				liabilities subject to compromise or a			
			A	regular liability. (EY Attendees: P.			
Cortez, Alfredo	Manager	25 Feb 2025	Accounting Assistance	Hornecker, S. Deravin, J. Ward, A. Cortez, D. Galarza)	0.5	\$500.00	\$250.00
Cortez, Affredo	Manager	23 Feb 2023	Assistance	Internal meeting regarding the tax	0.3	\$300.00	\$230.00
				implications of the U.S. GAAP			
				goodwill impairment analysis. (EY			
				Attendees: G. Leno, S. Deravin, D.			
			Accounting	Galarza, C. Lowe, D. Weintraub, D.			
Deravin, Susan	Senior Manager	25 Feb 2025	Assistance	Wagler, K. Winfree)	0.5	\$600.00	\$300.00
				Internal meeting regarding the tax			
				implications of the U.S. GAAP			
				goodwill impairment analysis. (EY			
				Attendees: G. Leno, S. Deravin, D.			
			Accounting	Galarza, C. Lowe, D. Weintraub, D.			44.50.00
Leno, Georges	Managing Director	25 Feb 2025	Assistance	Wagler, K. Winfree)	0.5	\$700.00	\$350.00
				Internal meeting regarding the tax			
				implications of the U.S. GAAP goodwill impairment analysis. (EY			
				Attendees: G. Leno, S. Deravin, D.			
			Accounting	Galarza, C. Lowe, D. Weintraub, D.			
Galarza, Damien	Senior	25 Feb 2025	Assistance	Wagler, K. Winfree)	0.5	\$400.00	\$200.00
Calaiza, Daimon	Semoi	25 1 05 2025	1 ISSISTANCE	Internal meeting to discuss treatment	0.5	Ψ100.00	Ψ200.00
			Accounting	of restructuring costs. (EY Attendees:			
Deravin, Susan	Senior Manager	25 Feb 2025	Assistance	S. Deravin, D. Galarza)	0.2	\$600.00	\$120.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Galarza, Damien	Senior	25 Feb 2025	Accounting Assistance	Internal meeting to discuss treatment of restructuring costs. (EY Attendees: S. Deravin, D. Galarza)	0.2	\$400.00	\$80.00
		0.5 F. 1. 000.5	Accounting	Internal meeting to discuss the appropriate balance sheet classification of First Lien Term Loan. (EY	0.1	0.000.00	440000
Deravin, Susan	Senior Manager	25 Feb 2025	Assistance Accounting	Attendees: S. Deravin, D. Galarza) Internal meeting to discuss the appropriate balance sheet classification of First Lien Term Loan. (EY	0.7	\$600.00	\$420.00
Galarza, Damien	Senior	25 Feb 2025	Assistance	Attendees: S. Deravin, D. Galarza)	0.7	\$400.00	\$280.00
Galarza, Damien	Senior	25 Feb 2025	Accounting Assistance	Time spent conducting technical accounting research on deficiency claims in accordance with bankruptcy code.	1.7	\$400.00	\$680.00
Galarza, Damien	Senior	25 Feb 2025	Accounting Assistance	Time spent researching treatment on American Freight's liabilities subject to compromise and reorganization items.	1.4	\$400.00	\$560.00
Galarza, Damien	Senior	25 Feb 2025	Accounting Assistance	Time spent organizing liabilities subject to compromise technical accounting memorandum.	1.3	\$400.00	\$520.00
Galarza, Damien	Senior	25 Feb 2025	Accounting Assistance	Time spent clearing first round of review comments on January fee application file.	1.2	\$400.00	\$480.00
Galarza, Damien	Senior	25 Feb 2025	Accounting Assistance	Continue time spent preparing the plan of reorganization scoping.	1.7	\$400.00	\$680.00
Galarza, Damien	Senior	25 Feb 2025	Accounting Assistance	Time spent conducting technical accounting research on treatment of prepetition debt.	1.6	\$400.00	\$640.00
Ward, James	Manager	25 Feb 2025	Accounting Assistance	Review liabilities subject to compromise technical accounting memorandum draft.	1.4	\$500.00	\$700.00
Deravin, Susan	Senior Manager	25 Feb 2025	Accounting Assistance	Initial review of liabilities subject to compromise technical accounting memorandum.	1.2	\$600.00	\$720.00
Deravin, Susan	Senior Manager	25 Feb 2025	Accounting Assistance	Review of edits to the reorganization memo section relating to	0.8	\$600.00	\$480.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				reorganization versus restructuring			
				accounting considerations.			
				Final edits to reorganization items			
			Accounting	technical accounting memorandum and			
Deravin, Susan	Senior Manager	25 Feb 2025	Assistance	clear comments.	1.0	\$600.00	\$600.00
				Research for presentation and			
			Accounting	classification of leases not yet affirmed			
Deravin, Susan	Senior Manager	25 Feb 2025	Assistance	by the bankruptcy court.	0.2	\$600.00	\$120.00
				Initial review of the liabilities subject			
				to compromise technical accounting			
			Accounting	memorandum and provide review			
Leno, Georges	Managing Director	25 Feb 2025	Assistance	comments.	1.4	\$700.00	\$980.00
				Final review of the liabilities subject to			
I C	N	25 F 1 2025	Accounting	compromise technical accounting	0.7	Φ700 00	# 400.00
Leno, Georges	Managing Director	25 Feb 2025	Assistance	memorandum.	0.7	\$700.00	\$490.00
				Internal meeting to discuss comments			
				on the liabilities subject to compromise			
			A	technical accounting memorandum.			
Danasia Caran	Caulan Managan	26 E-1-2025	Accounting	(EY Attendees: S. Deravin, D.	0.5	\$600.00	£200 00
Deravin, Susan	Senior Manager	26 Feb 2025	Assistance	Galarza)	0.5	\$600.00	\$300.00
				Internal meeting to discuss comments on the liabilities subject to compromise			
				technical accounting memorandum.			
			Accounting	(EY Attendees: S. Deravin, D.			
Galarza, Damien	Senior	26 Feb 2025	Assistance	Galarza)	0.5	\$400.00	\$200.00
Galarza, Dallich	Schlor	20 1 00 2023	Assistance	Internal meeting to discuss adjustments	0.5	\$400.00	\$200.00
				to reorganization items technical			
				accounting memorandum. (EY			
			Accounting	Attendees: G. Leno, S. Deravin, D.			
Leno, Georges	Managing Director	26 Feb 2025	Assistance	Galarza)	0.6	\$700.00	\$420.00
-,6	88 = 1- 34461	,		Internal meeting to discuss adjustments		.,	Ţ:=±700
				to reorganization items technical			
				accounting memorandum. (EY			
			Accounting	Attendees: G. Leno, S. Deravin, D.			
Deravin, Susan	Senior Manager	26 Feb 2025	Assistance	Galarza)	0.6	\$600.00	\$360.00
			Accounting	Internal meeting to discuss adjustments			
Galarza, Damien	Senior	26 Feb 2025	Assistance	to reorganization items technical	0.6	\$400.00	\$240.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				accounting memorandum. (EY Attendees: G. Leno, S. Deravin, D.			
				Galarza)			
				Internal meeting to discuss adjustments			
				on the liabilities subject to compromise			
				technical accounting memorandum.			
			Accounting	(EY Attendees: S. Deravin, D.			
Deravin, Susan	Senior Manager	26 Feb 2025	Assistance	Galarza)	0.2	\$600.00	\$120.00
				Internal meeting to discuss adjustments			
				on the liabilities subject to compromise			
				technical accounting memorandum.			
	G ·	26 E 1 2025	Accounting	(EY Attendees: S. Deravin, D.	0.2	Φ400 00	# 00.00
Galarza, Damien	Senior	26 Feb 2025	Assistance	Galarza) Time spent clearing second round of	0.2	\$400.00	\$80.00
			Accounting	review comments on January fee			
Galarza, Damien	Senior	26 Feb 2025	Assistance	application file.	0.4	\$400.00	\$160.00
Galarza, Ballilen	Semoi	201002023	7 ISSISTANCE	Time spent drafting email to new team	0.4	Ψ100.00	Ψ100.00
			Accounting	members detailing court required time			
Galarza, Damien	Senior	26 Feb 2025	Assistance	tracking process.	0.3	\$400.00	\$120.00
			Accounting	Prepare monthly fee summary for			
Galarza, Damien	Senior	26 Feb 2025	Assistance	bankruptcy required reporting.	1.3	\$400.00	\$520.00
				Time spent on analysis of general			
			Accounting	unsecured claims section of liabilities			
Galarza, Damien	Senior	26 Feb 2025	Assistance	subject to compromise memorandum.	3.4	\$400.00	\$1,360.00
				Time spent researching bankruptcy			
C 1 - D '	G .	26 E 1 2025	Accounting	docket for critical vendors motions and	1.0	¢400.00	¢400.00
Galarza, Damien	Senior	26 Feb 2025	Assistance	orders.	1.2	\$400.00	\$480.00
	g .	26 F 1 2025	Accounting	Time spent preparing the plan of		# 400 00	# (00 00
Galarza, Damien	Senior	26 Feb 2025	Assistance	reorganization scoping workbook.	1.7	\$400.00	\$680.00
			A 000	Time spent clearing remaining comments on debt technical			
Galarza, Damien	Senior	26 Feb 2025	Accounting Assistance	accounting memorandum.	1.1	\$400.00	\$440.00
Gaiaiza, Dailliell	Scilioi	20 1 60 2023		accounting memorandum.	1.1	φ 1 00.00	φ 11 0.00
337 1 1	Μ.	26 E 1 2025	Accounting	D = 1 = 1 = 0	1.6	Ø500 00	#900 00
Ward, James	Manager	26 Feb 2025	Assistance	Review lease guaranty roadmap draft.	1.6	\$500.00	\$800.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Name	Kank	Date	Category	Research into management's question	nours	Kate	гее
			Accounting	on accounting treatment for one of the			
Deravin, Susan	Senior Manager	26 Feb 2025	Assistance	headquarters lease.	0.4	\$600.00	\$240.00
,			Accounting	Review and address comments on the		·	·
Deravin, Susan	Senior Manager	26 Feb 2025	Assistance	January fee application.	0.4	\$600.00	\$240.00
	g		Accounting	Prepare monthly fee summary for		400000	+-
Deravin, Susan	Senior Manager	26 Feb 2025	Assistance	bankruptcy required reporting.	0.7	\$600.00	\$420.00
Deravin, Susun	Semer Wanager	201002020	7 ISSISTANCE	Update reorganization technical	0.7	Ψ000.00	ψ120.00
				accounting technical accounting			
			Accounting	memorandum to address EY Partner			
Deravin, Susan	Senior Manager	26 Feb 2025	Assistance	comments.	0.6	\$600.00	\$360.00
				Review of the accounting workstream			
				status deck for preparation of status			
			Accounting	meeting with Jonathan Arsenault and			
Deravin, Susan	Senior Manager	26 Feb 2025	Assistance	Kyle Scholes.	0.3	\$600.00	\$180.00
				Continue review and edit of liabilities			
D - C-	C · M	26 E 1 2025	Accounting	subject to compromise technical	2.4	¢(00 00	¢1 440 00
Deravin, Susan	Senior Manager	26 Feb 2025	Assistance	accounting memorandum. Review of the accounting workstream	2.4	\$600.00	\$1,440.00
				status deck the team prepared for			
				preparation of status meeting with J.			
			Accounting	Arsenault and K. Scholes at Franchise			
Leno, Georges	Managing Director	26 Feb 2025	Assistance	Group.	0.3	\$700.00	\$210.00
				Meeting with K. Scholes and J.		4,0000	4-2000
				Arsenault at Franchise Group to			
				discuss the treatment of master leases			
				in bankruptcy. (EY Attendees: S.			
			Accounting	Deravin, J. Ward, G. Leno, G.			
Deravin, Susan	Senior Manager	27 Feb 2025	Assistance	Robison)	0.5	\$600.00	\$300.00
				Meeting with K. Scholes and J.			
				Arsenault at Franchise Group to			
				discuss the treatment of master leases			
				in bankruptcy. (EY Attendees: S.			
Wand Jan	Marrare	27 Eat 2025	Accounting	Deravin, J. Ward, G. Leno, G.	0.5	¢500.00	\$250.00
Ward, James	Manager	27 Feb 2025	Assistance	Robison)	0.5	\$500.00	\$250.00

N	D. I	Transaction	Project	D 1.4		Hourly	T.
Name	Rank	Date	Category	Description Meeting with K. Scholes and J.	Hours	Rate	Fee
				Arsenault at Franchise Group to			
				discuss the treatment of master leases			
				in bankruptcy. (EY Attendees: S.			
			Accounting	Deravin, J. Ward, G. Leno, G.			
Leno, Georges	Managing Director	27 Feb 2025	Assistance	Robison)	0.5	\$700.00	\$350.00
				Meeting with K. Scholes and J.			
				Arsenault at Franchise Group to			
				discuss the treatment of master leases in bankruptcy. (EY Attendees: S.			
			Accounting	Deravin, J. Ward, G. Leno, G.			
Robison, Greg	Manager	27 Feb 2025	Assistance	Robison)	0.5	\$500.00	\$250.00
			Accounting	Update guaranty roadmap based upon			
Robison, Greg	Manager	27 Feb 2025	Assistance	feedback from management.	1.2	\$500.00	\$600.00
				Time spent clearing additional			
				comments on liabilities subject to			
Galarza, Damien	Senior	27 Feb 2025	Accounting Assistance	compromise technical accounting memorandum.	2.1	\$400.00	\$840.00
Galarza, Daillien	Sellior	27 Feb 2023			2.1	\$400.00	\$840.00
C-1 D	Senior	27 E-1- 2025	Accounting Assistance	Time spent conducting research on treatment of priority tax claims.	1 1	¢400 00	\$440.00
Galarza, Damien	Senior	27 Feb 2025	Assistance	Time spent conducting research on	1.1	\$400.00	\$440.00
				long-term incentive plans in			
			Accounting	accordance with Accounting Standards			
Galarza, Damien	Senior	27 Feb 2025	Assistance	Codification Topic 852.	0.9	\$400.00	\$360.00
				Time spent conducting research on			
				intercompany transactions under			
	g :	27.5.1.2025	Accounting	Accounting Standards Codification	1.0	# 400 00	Ø400.00
Galarza, Damien	Senior	27 Feb 2025	Assistance	852. Time spent preparing subsequent	1.2	\$400.00	\$480.00
				measurement section of liabilities			
			Accounting	subject to compromise technical			
Galarza, Damien	Senior	27 Feb 2025	Assistance	accounting memorandum.	0.9	\$400.00	\$360.00
			Accounting	Time spent on final edits of February			
Galarza, Damien	Senior	27 Feb 2025	Assistance	fee application.	0.6	\$400.00	\$240.00
			Accounting	Continue time spent preparing the plan			
Galarza, Damien	Senior	27 Feb 2025	Assistance	of reorganization scoping.	0.3	\$400.00	\$120.00

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N	ъ. і	Transaction	Project	D 1.4		Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
	3.5		Accounting	Review the amended plan of			** • • • • •
Ward, James	Manager	27 Feb 2025	Assistance	reorganization.	0.4	\$500.00	\$200.00
			A	Final clearing of comments and edits in liabilities subject to compromise			
Deravin, Susan	Senior Manager	27 Feb 2025	Accounting Assistance	technical accounting memorandum.	2.1	\$600.00	\$1,260.00
Deraviii, Susaii	Schiol Manager	27 100 2023			2.1	\$000.00	\$1,200.00
I C 1	D. A	27 E 1 2025	Accounting	Review the reorganization items	0.6	¢750.00	¢450.00
Lanns, Gerohn	Partner	27 Feb 2025	Assistance	technical accounting memorandum. Internal meeting to discuss The	0.6	\$750.00	\$450.00
				Vitamin Shoppe rejected leases as of			
			Accounting	year end. (EY Attendees: S. Deravin,			
Deravin, Susan	Senior Manager	28 Feb 2025	Assistance	D. Galarza)	0.4	\$600.00	\$240.00
,	8			Internal meeting to discuss The	-	,	•
				Vitamin Shoppe rejected leases as of			
			Accounting	year end. (EY Attendees: S. Deravin,			
Galarza, Damien	Senior	28 Feb 2025	Assistance	D. Galarza)	0.4	\$400.00	\$160.00
				Internal meeting to comments on debt			
				in the reorganization items technical			
D : C	C ' M	20 5 1 2025	Accounting	accounting memorandum. (EY	0.2	ΦC00 00	#100.00
Deravin, Susan	Senior Manager	28 Feb 2025	Assistance	Attendees: S. Deravin, D. Galarza) Internal meeting to comments on debt	0.3	\$600.00	\$180.00
				in the reorganization items technical			
			Accounting	accounting memorandum. (EY			
Galarza, Damien	Senior	28 Feb 2025	Assistance	Attendees: S. Deravin, D. Galarza)	0.3	\$400.00	\$120.00
,			Accounting	Finalize guaranty roadmap for internal			
Robison, Greg	Manager	28 Feb 2025	Assistance	comments.	0.2	\$500.00	\$100.00
, 51-5	111111111111111111111111111111111111111			Update Debtor-in-possession technical	Ŭ. <u>2</u>	200000	ψ100.00
			Accounting	accounting memorandum based upon			
Robison, Greg	Manager	28 Feb 2025	Assistance	feedback from management.	0.3	\$500.00	\$150.00
				Time spent preparing executive			
			Accounting	summary technical accounting			
Galarza, Damien	Senior	28 Feb 2025	Assistance	memorandum.	3.5	\$400.00	\$1,400.00
				Review management's responses to			
C-1 D .	g	20 E-1 2025	Accounting	debt technical accounting	1 5	¢400.00	ቀረባለ ለላ
Galarza, Damien	Senior	28 Feb 2025	Assistance	memorandum questions.	1.5	\$400.00	\$600.00
			Accounting	Time spent drafting email to			
Galarza, Damien	Senior	28 Feb 2025	Assistance	management of the reorganization	0.3	\$400.00	\$120.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Tvame	Nank	Date	Category	items technical accounting memorandum.	Hours	Rate	Ttt
Galarza, Damien	Senior	28 Feb 2025	Accounting Assistance	Time spent finalizing reorganization technical accounting memorandum.	0.6	\$400.00	\$240.00
Galarza, Damien	Senior	28 Feb 2025	Accounting Assistance	Review bankruptcy docket for The Vitamin Shoppe rejected leases as of year-end.	0.3	\$400.00	\$120.00
Galarza, Damien	Senior	28 Feb 2025	Accounting Assistance	Time spent preparing engagement deliverables tracker and open issues list for meeting with management.	1.1	\$400.00	\$440.00
Ward, James	Manager	28 Feb 2025	Accounting Assistance	Review liabilities subject to compromise technical accounting memorandum draft.	1.3	\$500.00	\$650.00
Deravin, Susan	Senior Manager	28 Feb 2025	Accounting Assistance	Research into Vitamin Shoppe rejection of sublease and initial draft of accounting treatment.	1.2	\$600.00	\$720.00
Deravin, Susan	Senior Manager	28 Feb 2025	Accounting Assistance	Continue research into Vitamin Shoppe rejection of sublease and draft accounting summary.	0.7	\$600.00	\$420.00
Leno, Georges	Managing Director	28 Feb 2025	Accounting Assistance	Research into Vitamin Shoppe rejection of sublease and draft accounting summary.	0.7	\$700.00	\$490.00
			Accounting	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group			
Ward, James	Manager	03 Mar 2025	Assistance	Attendees: K. Scholes, J. Arsenault Meeting with management to discuss status of deliverables in progress and	0.8	\$500.00	\$400.00
Deravin, Susan	Senior Manager	03 Mar 2025	Accounting Assistance	open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.8	\$600.00	\$480.00
Doravin, Susan	Senior Wanager	03 Mai 2023	Tissismire	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S.	0.0	ψουσ.συ	ψπου.00
Leno, Georges	Executive Director	03 Mar 2025	Accounting Assistance	Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.8	\$700.00	\$560.00

NI	ъ. г	Transaction	Project	D 1.4		Hourly	P.
Name	Rank	Date	Category	Description Meeting with management to discuss	Hours	Rate	Fee
				status and identified accounting issues			
				relating to Debtor-in-possession. EY			
				Attendees: G. Lenos, S. Deravin, J.			
			Accounting	Ward Franchise Group Attendees: K.			
Ward, James	Manager	03 Mar 2025	Assistance	Scholes, J. Arsenault	0.4	\$500.00	\$200.00
				Meeting with management to discuss			
				status and identified accounting issues			
				relating to Debtor-in-possession. EY			
				Attendees: G. Lenos, S. Deravin, J.			
Deravin, Susan	Canian Managan	03 Mar 2025	Accounting Assistance	Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.4	\$600.00	\$240.00
Deravin, Susan	Senior Manager	03 Mar 2023	Assistance	Meeting with management to discuss	0.4	\$600.00	\$240.00
				status and identified accounting issues			
				relating to Debtor-in-possession. EY			
				Attendees: G. Lenos, S. Deravin, J.			
			Accounting	Ward Franchise Group Attendees: K.			
Leno, Georges	Executive Director	03 Mar 2025	Assistance	Scholes, J. Arsenault	0.4	\$700.00	\$280.00
				Prepare initial draft of executive			
				summary debtor in possession			
			Accounting	overview technical accounting			
Galarza, Damien	Senior	03 Mar 2025	Assistance	memorandum.	3.8	\$400.00	\$1,520.00
				Address review comments on			
Galarza, Damien	Senior	03 Mar 2025	Accounting Assistance	liabilities subject to compromise technical accounting memorandum.	1.2	\$400.00	\$480.00
Galarza, Dannien	Sellioi	03 Mai 2023	Assistance	Draft email to management for	1.2	\$400.00	\$400.00
			Accounting	revisions to debt technical accounting			
Galarza, Damien	Senior	03 Mar 2025	Assistance	memorandum and roadmap.	0.6	\$400.00	\$240.00
,				Prepare blackline between initial and		,	*
			Accounting	subsequent draft of the debt technical			
Galarza, Damien	Senior	03 Mar 2025	Assistance	accounting memorandum.	0.8	\$400.00	\$320.00
				Technical accounting research on			
				classification of interest income on the			
		00.15 2027	Accounting	Debtor-in-Possession financing and	• •	# 400 00	h 1 1 50 0 5
Galarza, Damien	Senior	03 Mar 2025	Assistance	treatment of sub-leases.	2.9	\$400.00	\$1,160.00
			Accounting	Review of updated debt memorandum			
Leno, Georges	Executive Director	03 Mar 2025	Assistance	to address management's comments	0.8	\$700.00	\$560.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Leno, Georges	Executive Director	03 Mar 2025	Accounting Assistance	Review summary of open bankruptcy accounting issues by topic	0.6	\$700.00	\$420.00
Leno, Georges	Executive Director	03 Mar 2025	Accounting Assistance	Review assessment of accounting implications and initial questions to management for the rejected sublease	0.4	\$700.00	\$280.00
Leno, Georges	Executive Director	03 Mar 2025	Accounting Assistance	Review response to management's question on accounting treatment for rejected sublease. Review summary of accounting	1.2	\$700.00	\$840.00
Leno, Georges	Executive Director	03 Mar 2025	Accounting Assistance	conclusion for rejected American Freight leases and discontinued operations for tax implications.	0.6	\$700.00	\$420.00
Deravin, Susan	Senior Manager	03 Mar 2025	Accounting Assistance	Review responses to management's comments on the debt memorandum	0.8	\$600.00	\$480.00
Deravin, Susan	Senior Manager	03 Mar 2025	Accounting Assistance	Review draft summary of open bankruptcy accounting issues	0.6	\$600.00	\$360.00
Deravin, Susan	Senior Manager	03 Mar 2025	Accounting Assistance	Assess accounting implications and initial questions to management for the rejected sublease	3.1	\$600.00	\$1,860.00
Deravin, Susan	Senior Manager	03 Mar 2025	Accounting Assistance	Review court docket and respond to management's question on accounting treatment for rejected sublease	1.2	\$600.00	\$720.00
Deravin, Susan	Senior Manager	03 Mar 2025	Accounting Assistance	Summarize accounting conclusion for rejected American Freight leases and discontinued operations for tax implications	0.6	\$600.00	\$360.00
Ward, James	Manager	03 Mar 2025	Accounting Assistance	Prepare list of open accounting issues for discussion in client meeting	0.6	\$500.00	\$300.00
Ward, James	Manager	03 Mar 2025	Accounting Assistance	Review revisions to liabilities subject to compromise technical accounting memorandum	1.2	\$500.00	\$600.00
Ward, James	Manager	03 Mar 2025	Accounting Assistance	Review revisions to debt technical accounting memorandum	0.2	\$500.00	\$100.00
Ward, James	Manager	03 Mar 2025	Accounting Assistance	Review of accounting guidance related to interest income on debtor-in-possession financing	0.4	\$500.00	\$200.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss			
				presentation of interest income and to			
			Accounting	discuss the executive summary technical accounting memorandum.			
Deravin, Susan	Senior Manager	04 Mar 2025	Accounting Assistance	EY Attendees: S. Deravin, D. Galarza	0.7	\$600.00	\$420.00
Deraviii, Susaii	Schiol Manager	04 Mai 2023	Assistance	Internal meeting to discuss	0.7	\$000.00	\$420.00
				presentation of interest income and to			
				discuss the executive summary			
			Accounting	technical accounting memorandum.			
Galarza, Damien	Senior	04 Mar 2025	Assistance	EY Attendees: S. Deravin, D. Galarza	0.7	\$400.00	\$280.00
·				Internal meeting to discuss liabilities			
				subject to compromise technical			
				accounting memorandum review			
			Accounting	comments. EY Attendees: S. Deravin,			
Deravin, Susan	Senior Manager	04 Mar 2025	Assistance	D. Galarza	0.3	\$600.00	\$180.00
				Internal meeting to discuss liabilities			
				subject to compromise technical			
				accounting memorandum review			
	g .	0434 2025	Accounting	comments. EY Attendees: S. Deravin,	0.2	Ø 400 00	ф1 2 0.00
Galarza, Damien	Senior	04 Mar 2025	Assistance	D. Galarza	0.3	\$400.00	\$120.00
				Meeting with management to discuss			
				lease guarantee open questions. EY Attendees: G. Lenos, S. Deravin			
			Accounting	Franchise Group Attendees: K.			
Deravin, Susan	Senior Manager	04 Mar 2025	Assistance	Scholes, J. Arsenault	0.4	\$600.00	\$240.00
Deravin, Susan	Semoi managei	04 Mai 2023	Assistance	Meeting with management to discuss	0.4	Φ000.00	Ψ240.00
				lease guarantee open questions. EY			
				Attendees: G. Lenos, S. Deravin			
			Accounting	Franchise Group Attendees: K.			
Leno, Georges	Executive Director	04 Mar 2025	Assistance	Scholes, J. Arsenault	0.4	\$700.00	\$280.00
				Edit reorganization items technical			
				accounting memorandum to include			
			Accounting	treatment of interest income on			
Galarza, Damien	Senior	04 Mar 2025	Assistance	Debtor-in-Possession financing.	3.3	\$400.00	\$1,320.00
				Draft email to management for final			
			Accounting	conclusion reached on interest income			
Galarza, Damien	Senior	04 Mar 2025	Assistance	on Debtor-in-Possession financing.	0.3	\$400.00	\$120.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Prepare and review final			
			Accounting	reconciliations of February time			
Galarza, Damien	Senior	04 Mar 2025	Assistance	keeping application file.	0.7	\$400.00	\$280.00
				Address final partner-in-charge review			
				comments on liabilities subject to			
			Accounting	compromise technical accounting			
Galarza, Damien	Senior	04 Mar 2025	Assistance	memorandum.	3.8	\$400.00	\$1,520.00
				Review final draft of accounting			
				considerations for presentation of			
			Accounting	interest income and expense during			
Leno, Georges	Executive Director	04 Mar 2025	Assistance	bankruptcy	0.4	\$700.00	\$280.00
				Review research for accounting			
				considerations relating to the rejection			
			Accounting	of the Vitamin Shop sublease and draft			
Leno, Georges	Executive Director	04 Mar 2025	Assistance	response to management.	2.6	\$700.00	\$1,820.00
				Review initial draft of accounting			
				considerations for presentation of			
			Accounting	interest income and expense during			
Deravin, Susan	Senior Manager	04 Mar 2025	Assistance	bankruptcy	1.4	\$600.00	\$840.00
				Continue research for accounting			
				considerations relating to the rejection			
			Accounting	of the Vitamin Shop sublease and draft			
Deravin, Susan	Senior Manager	04 Mar 2025	Assistance	response to management.	2.6	\$600.00	\$1,560.00
				Continue review of accounting			
			Accounting	guidance related to interest income on			
Ward, James	Manager	04 Mar 2025	Assistance	debtor-in-possession financing	0.3	\$500.00	\$150.00
,				Continue review of revisions to			
			Accounting	liabilities subject to compromise			
Ward, James	Manager	04 Mar 2025	Assistance	technical accounting memorandum	0.7	\$500.00	\$350.00
,	S			Internal meeting to review comments		·	·
				for the February Fee application. EY			
			Accounting	Attendees: S. Deravin, J. Ward, D.			
Deravin, Susan	Senior Manager	05 Mar 2025	Assistance	Galarza	1.2	\$600.00	\$720.00
,				Internal meeting to review comments		,	40100
				for the February Fee application. EY			
			Accounting	Attendees: S. Deravin, J. Ward, D.			
Galarza, Damien	Senior	05 Mar 2025	Assistance	Galarza	1.2	\$400.00	\$480.00

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27	ъ.,	Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to review comments			
			Accounting	for the February Fee application. EY Attendees: S. Deravin, J. Ward, D.			
Ward, James	Manager	05 Mar 2025	Assistance	Galarza	1.2	\$500.00	\$600.00
ward, sames	ivianagei	03 IVIAI 2023	7 ISSISTANCE	Internal meeting to outline basis of	1.2	Ψ500.00	φοσο.σσ
				presentation accounting considerations			
			Accounting	while in bankruptcy. EY Attendees: D.			
Deravin, Susan	Senior Manager	05 Mar 2025	Assistance	Galarza, J. Ward, S. Deravin	1.2	\$600.00	\$720.00
				Internal meeting to outline basis of			
				presentation accounting considerations			
			Accounting	while in bankruptcy. EY Attendees: D.			
Ward, James	Manager	05 Mar 2025	Assistance	Galarza, J. Ward, S. Deravin	1.2	\$500.00	\$600.00
				Prepare for internal meeting on the			
C 1 D :	G :	05 14 2025	Accounting	basis of presentation accounting while	0.2	Φ400 00	ф1 2 0.00
Galarza, Damien	Senior	05 Mar 2025	Assistance	in bankruptcy.	0.3	\$400.00	\$120.00
				Internal meeting to outline basis of presentation accounting considerations			
			Accounting	while in bankruptcy. EY Attendees: D.			
Galarza, Damien	Senior	05 Mar 2025	Assistance	Galarza, J. Ward, S. Deravin	1.2	\$400.00	\$480.00
Guidiza, Duillien	Semoi	03 14141 2023	7 ISSISTANCE	Draft edits to the lease accounting	1.2	Ψ100.00	Ψ100.00
				roadmap and lease analysis schedule to			
			Accounting	reflect updates to distribution center			
Galarza, Damien	Senior	05 Mar 2025	Assistance	master leases.	3.6	\$400.00	\$1,440.00
			Accounting	Address review comments on February			
Galarza, Damien	Senior	05 Mar 2025	Assistance	time keeping application file.	0.9	\$400.00	\$360.00
				Edit initial draft to address review			
			Accounting	comments in the executive summary			
Galarza, Damien	Senior	05 Mar 2025	Assistance	technical accounting memorandum.	3.2	\$400.00	\$1,280.00
				Review the liabilities subject to			
			Accounting	compromise technical accounting			
Lanns, Gerohn	Partner	05 Mar 2025	Assistance	memorandum.	0.5	\$750.00	\$375.00
			Accounting	Final review of the updated liabilities			
Leno, Georges	Executive Director	05 Mar 2025	Assistance	subject to compromise memorandum	1.8	\$700.00	\$1,260.00
			Accounting	Final review of reorganization			
Leno, Georges	Executive Director	05 Mar 2025	Assistance	memorandum	0.8	\$700.00	\$560.00

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N	ъ.,	Transaction	Project	D 14		Hourly	T.
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Accounting	Review updated lease guarantee			
Leno, Georges	Executive Director	05 Mar 2025	Assistance	memorandum	0.7	\$700.00	\$490.00
				Review and clear comments on the			
			Accounting	updated liabilities subject to			
Deravin, Susan	Senior Manager	05 Mar 2025	Assistance	compromise memorandum	1.8	\$600.00	\$1,080.00
			Accounting	Review and clear comments on the			
Deravin, Susan	Senior Manager	05 Mar 2025	Assistance	reorganization memorandum	0.7	\$600.00	\$420.00
			Accounting	Review of initial February fee			
Deravin, Susan	Senior Manager	05 Mar 2025	Assistance	application	2.4	\$600.00	\$1,440.00
				Meeting with management to discuss		4000100	42,11010
				lease open questions. EY Attendees: S.			
			Accounting	Deravin Franchise Group Attendees:			
Deravin, Susan	Senior Manager	05 Mar 2025	Assistance	K. Scholes	0.4	\$600.00	\$240.00
,			Accounting	Review updated lease guarantee		•	·
Deravin, Susan	Senior Manager	05 Mar 2025	Assistance	memorandum	0.7	\$600.00	\$420.00
Deravin, Susan	Semoi Managei	03 Wai 2023	Assistance	Review updates to lease analysis excel	0.7	ψ000.00	ψ 1 20.00
			Accounting	schedule for adjustments to expected			
Ward, James	Manager	05 Mar 2025	Assistance	allowed claim amounts	0.4	\$500.00	\$200.00
vvara, varios	171anager	00 11141 2020	1 Ibbibtairee	Prepare blackline between initial and	0.1	Ψ200.00	Ψ200.00
				subsequent draft of reorganization			
			Accounting	items technical accounting			
Galarza, Damien	Senior	06 Mar 2025	Assistance	memorandum.	0.9	\$400.00	\$360.00
,				Draft email to management for further		·	·
			Accounting	edits to reorganization items technical			
Galarza, Damien	Senior	06 Mar 2025	Assistance	accounting memorandum.	0.3	\$400.00	\$120.00
,				Prepare blackline between initial and			
			Accounting	subsequent draft of guaranteed			
Galarza, Damien	Senior	06 Mar 2025	Assistance	roadmap.	0.7	\$400.00	\$280.00
				Prepare email to management for			
			Accounting	further edits to guarantee roadmap and			
Galarza, Damien	Senior	06 Mar 2025	Assistance	lease analysis workbook.	0.2	\$400.00	\$80.00
				Finalize the initial draft of the			
			Accounting	executive summary technical			
Galarza, Damien	Senior	06 Mar 2025	Assistance	accounting memorandum.	2.5	\$400.00	\$1,000.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Ivame	Kalik	Date	Category	Review sixth amendment to plan of	Hours	Nate	Гее
			Accounting	reorganization for accounting			
Galarza, Damien	Senior	06 Mar 2025	Assistance	considerations.	3.2	\$400.00	\$1,280.00
			Accounting	Review court order for legal fees for			
Leno, Georges	Executive Director	06 Mar 2025	Assistance	accounting implications	0.8	\$700.00	\$560.00
-			Accounting	Final review of updated liabilities			
Leno, Georges	Executive Director	06 Mar 2025	Assistance	subject to compromise memorandum	0.7	\$700.00	\$490.00
-			Accounting	Review court orders for disallowed			
Deravin, Susan	Senior Manager	06 Mar 2025	Assistance	legal fees for accounting implications	0.8	\$600.00	\$480.00
			Accounting	Final review of updated liabilities			
Deravin, Susan	Senior Manager	06 Mar 2025	Assistance	subject to compromise memorandum	0.7	\$600.00	\$420.00
				Internal discussion regarding financial			
				accounting, valuation and tax open			
			Accounting	items. (Attendees: C. Lowe, K.			
Leno, Georges	Executive Director	07 Mar 2025	Assistance	Winfree, G. Leno, S. Deravin)	0.6	\$700.00	\$420.00
				Internal discussion regarding financial			
			A	accounting, valuation and tax open			
Deravin, Susan	Senior Manager	07 Mar 2025	Accounting Assistance	items. (Attendees: C. Lowe, K. Winfree, G. Leno, S. Deravin)	0.6	\$600.00	\$360.00
Deraviii, Susaii	Sellioi Maliagei	07 Mai 2023	Assistance	Update plan of reorganization scoping	0.0	\$000.00	\$300.00
			Accounting	analysis for sixth amendment to plan			
Galarza, Damien	Senior	07 Mar 2025	Assistance	of reorganization	3.8	\$400.00	\$1,520.00
		· · · · · · · · · · · · · · · · · · ·		Continue to address review comments		4 10 010 0	4-)
			Accounting	on February time keeping application			
Galarza, Damien	Senior	07 Mar 2025	Assistance	file.	1.8	\$400.00	\$720.00
				Review slide deck prepared for			
			Accounting	accounting status meeting with			
Leno, Georges	Executive Director	07 Mar 2025	Assistance	management	1.2	\$700.00	\$840.00
			Accounting	Review response to management's			
Leno, Georges	Executive Director	07 Mar 2025	Assistance	question on lease asset impairment	0.4	\$700.00	\$280.00
			Accounting	Prepare for accounting status meeting			
Deravin, Susan	Senior Manager	07 Mar 2025	Assistance	with management	1.5	\$600.00	\$900.00
			Accounting	Draft response to management's			
Deravin, Susan	Senior Manager	07 Mar 2025	Assistance	question on lease asset impairment	0.4	\$600.00	\$240.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Review management confirmation			
				responses, legal confirmations and			
Dahiaan Caas	Managan	07 M 2025	Accounting	prepare commensurate updates to the	1.6	¢500.00	\$200.00
Robison, Greg	Manager	07 Mar 2025	Assistance	debtor-in-possession analysis.	1.6	\$500.00	\$800.00
				Meeting with management to discuss status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin, J. Ward Franchise Group			
Ward, James	Manager	10 Mar 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.5	\$500.00	\$250.00
, ara, varies	Triunager	10 1/101 2025	1 Ibbibtairee	Meeting with management to discuss	0.5	Ψ200.00	Ψ250.00
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin, J. Ward Franchise Group			
Deravin, Susan	Senior Manager	10 Mar 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00
				Meeting with management to discuss			
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin, J. Ward Franchise Group			
Leno, Georges	Executive Director	10 Mar 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.5	\$700.00	\$350.00
				Address remaining review comments			
C.I. D.	g .	10 14 2025	Accounting	on February time keeping application	1	Φ400 00	# 400.00
Galarza, Damien	Senior	10 Mar 2025	Assistance	file.	1	\$400.00	\$400.00
				Research accounting treatment for the			
			Accounting	prepetition first lien loan in the plan of reorganization and disclosure			
Galarza, Damien	Senior	10 Mar 2025	Assistance	statement.	3.6	\$400.00	\$1,440.00
Gararza, Dannen	Schlor	10 Wiai 2023	Assistance	Review liability subject to compromise	5.0	ψτου.σο	ψ1,++0.00
			Accounting	classification of prepetition first lien			
Ward, James	Manager	10 Mar 2025	Assistance	loan	0.6	\$500.00	\$300.00
,	8			Internal discussion regarding timing of		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
				required filings and other timing			
				considerations surrounding emergence.			
			Accounting	EY Attendees: S. Deravin, J. Ward, D.			
Deravin, Susan	Senior Manager	11 Mar 2025	Assistance	Galarza	1	\$600.00	\$600.00
				Internal discussion regarding timing of			
			Accounting	required filings and other timing			
Ward, James	Manager	11 Mar 2025	Assistance	considerations surrounding emergence.	1	\$500.00	\$500.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				EY Attendees: S. Deravin, J. Ward, D.			
				Galarza			
				Internal discussion regarding timing of			
				required filings and other timing			
				considerations surrounding emergence.			
			Accounting	EY Attendees: S. Deravin, J. Ward, D.			
Galarza, Damien	Senior	11 Mar 2025	Assistance	Galarza	1	\$400.00	\$400.00
				Review of draft annual debtor in			
				possession financial statements			
C-1 Di	Senior	11 Mar 2025	Accounting Assistance	provided by Management and provide	2.6	\$400.00	¢1 440 00
Galarza, Damien	Senior	11 Mar 2023	Assistance	comments throughout. Draft disclosure checklist in	3.6	\$400.00	\$1,440.00
			Accounting	accordance with Accounting Standards			
Galarza, Damien	Senior	11 Mar 2025	Assistance	Codification Topic 852.	3.3	\$400.00	\$1,320.00
Galarza, Daillich	Schlor	11 Widi 2023		•	3.3	\$ 1 00.00	\$1,520.00
I C	En ordina Di d	11 Mar 2025	Accounting Assistance	Review of initial fee application for	1.6	¢700 00	¢1 120 00
Leno, Georges	Executive Director	11 Mar 2023		February	1.6	\$700.00	\$1,120.00
		4435	Accounting	Review of updated initial February fee		# * * * * * * * * * * * * * * * * * * *	** * * * * * * * * * * * * * * * * * *
Deravin, Susan	Senior Manager	11 Mar 2025	Assistance	application	2.4	\$600.00	\$1,440.00
				Analysis of management's draft annual			
			A	debtor in possession financial			
Ward, James	Manager	11 Mar 2025	Accounting Assistance	statements to provide feedback on presentation and disclosure	1.1	\$500.00	\$550.00
waru, James	Ivianagei	11 Wiai 2023	Assistance	Internal discussion regarding	1.1	\$300.00	\$330.00
				presentation and disclosures			
				requirements on draft of annual debtor			
				in possession financial statements. EY			
			Accounting	Attendees: S. Deravin, J. Ward, D.			
Deravin, Susan	Senior Manager	12 Mar 2025	Assistance	Galarza	1.1	\$600.00	\$660.00
				Internal discussion regarding			
				presentation and disclosures			
				requirements on draft of annual debtor			
				in possession financial statements. EY			
			Accounting	Attendees: S. Deravin, J. Ward, D.			
Ward, James	Manager	12 Mar 2025	Assistance	Galarza	1.1	\$500.00	\$550.00

		Transaction	Project	5 4 4	**	Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal discussion regarding			
				presentation and disclosures			
				requirements on draft of annual debtor			
			A	in possession financial statements. EY			
C.I. D.	G :	12.14 2025	Accounting	Attendees: S. Deravin, J. Ward, D.	1.1	ф.400.00	0.4.40.00
Galarza, Damien	Senior	12 Mar 2025	Assistance	Galarza	1.1	\$400.00	\$440.00
				Internal meeting to discuss annual			
				debtor in possession financial			
				statement presentation of interest			
				expense and Debtor-in-possession			
***	3.6	10.15 2025	Accounting	financing. EY Attendees: J. Ward, D.	0.2	Φ .7 .0.0.00	#1.70.00
Ward, James	Manager	12 Mar 2025	Assistance	Galarza	0.3	\$500.00	\$150.00
				Internal meeting to discuss annual			
				debtor in possession financial			
				statement presentation of interest			
				expense and Debtor-in-possession			
			Accounting	financing. EY Attendees: J. Ward, D.			
Galarza, Damien	Senior	12 Mar 2025	Assistance	Galarza	0.3	\$400.00	\$120.00
				Internal discussion regarding			
				preliminary comments on draft annual			
				debtor in possession financial			
			Accounting	statements. EY Attendees: J. Ward, G.			
Leno, Georges	Executive Director	12 Mar 2025	Assistance	Leno, S. Deravin	0.6	\$700.00	\$420.00
				Internal discussion regarding			
				preliminary comments on draft annual			
				debtor in possession financial			
			Accounting	statements. EY Attendees: J. Ward, G.			
Deravin, Susan	Senior Manager	12 Mar 2025	Assistance	Leno, S. Deravin	0.6	\$600.00	\$360.00
				Internal discussion regarding			
				preliminary comments on draft annual			
				debtor in possession financial			
			Accounting	statements. EY Attendees: J. Ward, G.			
Ward, James	Manager	12 Mar 2025	Assistance	Leno, S. Deravin	0.6	\$500.00	\$300.00
				Research of presentation of entities in			
				bankruptcy that previously presented			
			Accounting	successor and predecessor columns on			
Galarza, Damien	Senior	12 Mar 2025	Assistance	the face of their financial statements.	2.9	\$400.00	\$1,160.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Galarza, Damien	Senior	12 Mar 2025	Accounting Assistance	Research benchmarks for presentation of interest expense and Debtor-in-Possession financing.	1.9	\$400.00	\$760.00
Cului Lui, Dulli Cil	2411101	12 1/101 2020	113515141100	Draft questions on presentation of	11,5	ψσσ.σσ	Ψ70000
				entities in bankruptcy that previously			
				presented successor and predecessor			
C 1 D :	G .	10.14 2025	Accounting	columns on the face of their financial	0.2	#400.00	Ф120.00
Galarza, Damien	Senior	12 Mar 2025	Assistance	statements. Continue review of draft annual debtor	0.3	\$400.00	\$120.00
				in possession financial statements			
			Accounting	provided by Management and provide			
Galarza, Damien	Senior	12 Mar 2025	Assistance	comments throughout.	1.7	\$400.00	\$680.00
				Draft response to annual debtor in			
				possession financial statement			
				presentation for entities with successor			
Halveina Dan	Doutman	12 Mar 2025	Accounting Assistance	and predecessor columns prior to bankruptcy emergence.	0.4	\$750.00	\$300.00
Helwing, Dan	Partner	12 Mar 2023			0.4	\$730.00	\$300.00
Rhodes, Brett Thomas	Partner	12 Mar 2025	Accounting Assistance	Research of classification for incentive	0.6	\$750.00	\$450.00
Rhodes, Brett Thomas	Parmer	12 Wiai 2023		plans during bankruptcy.	0.0	\$730.00	\$430.00
I C	Executive Director	12 Mar 2025	Accounting	Review of updated initial fee	1.0	\$700.00	¢1 220 00
Leno, Georges	Executive Director	12 Mar 2025	Assistance	application for February Review of annual financial statement	1.9	\$700.00	\$1,330.00
			Accounting	presentation while debtor-in-			
Leno, Georges	Executive Director	12 Mar 2025	Assistance	possession	1.2	\$700.00	\$840.00
			Accounting	Review of final fee application for			
Deravin, Susan	Senior Manager	12 Mar 2025	Assistance	February	1.9	\$600.00	\$1,140.00
				Review annual debtor in possession			
			Accounting	financial statement presentation and			
Deravin, Susan	Senior Manager	12 Mar 2025	Assistance	provide comments	1.2	\$600.00	\$720.00
				Research guidance related to debtor			
			Accounting	and possession financing and interest expense presentation in the draft			
Ward, James	Manager	12 Mar 2025	Assistance	financial statements	0.7	\$500.00	\$350.00
	J			Research benchmark presentation of			
			Accounting	entities in bankruptcy that previously			
Ward, James	Manager	12 Mar 2025	Assistance	presented successor and predecessor	0.3	\$500.00	\$150.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Tvanie	Kumk	Date	Category	columns on the face of their financial statements.	Hours	Rate	100
Deravin, Susan	Senior Manager	13 Mar 2025	Accounting Assistance	Internal meeting to discuss open questions relating to comments for February fee application. EY Attendees: S. Deravin, D. Galarza	0.3	\$600.00	\$180.00
Galarza, Damien	Senior	13 Mar 2025	Accounting Assistance	Internal meeting to discuss open questions relating to comments for February fee application. EY Attendees: S. Deravin, D. Galarza	0.3	\$400.00	\$120.00
Galarza, Damien	Senior	13 Mar 2025	Accounting Assistance	Clear final review comments on February time keeping application file.	1.8	\$400.00	\$720.00
Galarza, Damien	Senior	13 Mar 2025	Accounting Assistance	Final review of draft financial statements provided by Management and provide final comments throughout.	3.9	\$400.00	\$1,560.00
Galarza, Damien	Senior	13 Mar 2025	Accounting Assistance	Final updates and review of February time keeping application file.	2	\$400.00	\$800.00
Leno, Georges	Executive Director	13 Mar 2025	Accounting Assistance	Review of final fee application for February	0.8	\$700.00	\$560.00
Deravin, Susan	Senior Manager	13 Mar 2025	Accounting Assistance	Continue review of final fee application for February	0.8	\$600.00	\$480.00
Ward, James	Manager	13 Mar 2025	Accounting Assistance	Review of comments and feedback on management's first draft financial statements	0.7	\$500.00	\$350.00
Ward, James	Manager	13 Mar 2025	Accounting Assistance	Email to Jonathan Arsenault and Kyle Scholes with comments on the first draft financial statements	0.4	\$500.00	\$200.00
Robison, Greg	Manager	13 Mar 2025	Accounting Assistance	Draft responses and organize documentation based on additional feedback from management pertaining to the debtor in possession analysis.	0.3	\$500.00	\$150.00
Deravin, Susan	Senior Manager	14 Mar 2025	Accounting Assistance	Internal meeting to discuss executive summary technical accounting	0.6	\$600.00	\$360.00

N	D 1	Transaction	Project			Hourly	T.
Name	Rank	Date	Category	Description memorandum structure. EY Attendees:	Hours	Rate	Fee
				S. Deravin, J. Ward, D. Galarza			
				i i			
				Internal meeting to discuss executive			
				summary technical accounting			
W 1 T		14 M 2025	Accounting	memorandum structure. EY Attendees:	0.6	¢500.00	£200 00
Ward, James	Manager	14 Mar 2025	Assistance	S. Deravin, J. Ward, D. Galarza	0.6	\$500.00	\$300.00
				Internal meeting to discuss executive			
			A	summary technical accounting memorandum structure. EY Attendees:			
Galarza, Damien	Senior	14 Mar 2025	Accounting Assistance		0.6	\$400.00	\$240.00
Galarza, Dainleii	Senior	14 Mar 2023	Assistance	S. Deravin, J. Ward, D. Galarza Draft scoping analysis for updates to	0.0	\$400.00	\$240.00
			Accounting	changes in classes of claims from			
Galarza, Damien	Senior	14 Mar 2025	Assistance	initial plan of reorganization	1.9	\$400.00	\$760.00
Galarza, Dannien	Sellioi	14 Mai 2023	Assistance	Update accounting analysis in the	1.9	\$400.00	\$700.00
			Accounting	executive summary technical			
Galarza, Damien	Senior	14 Mar 2025	Assistance	accounting memorandum.	1.2	\$400.00	\$480.00
Galaiza, Dailliell	Schiol	14 Wiai 2023	Assistance	Meeting with management to discuss	1.2	\$400.00	\$400.00
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin, J. Ward Franchise Group			
Ward, James	Manager	17 Mar 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.8	\$500.00	\$400.00
vi ara, sames	ivianagei	17 14141 2025	7 ISSISTANCE	Meeting with management to discuss	0.0	Ψ200.00	Ψ100.00
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin, J. Ward Franchise Group			
Deravin, Susan	Senior Manager	17 Mar 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.8	\$600.00	\$480.00
,	8			Meeting with management to discuss		,	,
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin, J. Ward Franchise Group			
Leno, Georges	Executive Director	17 Mar 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.8	\$700.00	\$560.00
j				Internal meeting to discuss the updates			
				to the executive summary technical			
				accounting memorandum and			
				accounting treatment for incentive			
			Accounting	plans. EY Attendees: S. Deravin, J.			
Deravin, Susan	Senior Manager	17 Mar 2025	Assistance	Ward, D. Galarza	1.2	\$600.00	\$720.00

Nissas	Dank	Transaction	Project	Description	Hama	Hourly	Ess
Name	Rank	Date	Category	Description Internal meeting to discuss the updates	Hours	Rate	Fee
				to the executive summary technical			
				accounting memorandum and			
				accounting treatment for incentive			
			Accounting	plans. EY Attendees: S. Deravin, J.			
Ward, James	Manager	17 Mar 2025	Assistance	Ward, D. Galarza	1.2	\$500.00	\$600.00
				Internal meeting to discuss the updates			
				to the executive summary technical			
				accounting memorandum and			
				accounting treatment for incentive			
Galarza, Damien	Senior	17 Mar 2025	Accounting Assistance	plans. EY Attendees: S. Deravin, J. Ward, D. Galarza	1.2	\$400.00	\$480.00
Gararza, Damien	Senior	1 / Mar 2023			1.2	\$400.00	\$480.00
C.I. D.	g :	17.14 2025	Accounting	Technical accounting research for	2.1	Φ400 00	Φ0.40.00
Galarza, Damien	Senior	17 Mar 2025	Assistance	classification of incentive plans.	2.1	\$400.00	\$840.00
			Accounting	Research peer benchmarks for accounting treatment of incentive plans			
Galarza, Damien	Senior	17 Mar 2025	Assistance	while in bankruptcy.	1.7	\$400.00	\$680.00
Guiaiza, Dannien	Semoi	17 With 2025	7 ISSISTANCE	Research of bankruptcy docket and	1./	ψ-100.00	ψοσο.σο
			Accounting	technical accounting research on			
Galarza, Damien	Senior	17 Mar 2025	Assistance	disallowed counsel fees.	2.9	\$400.00	\$1,160.00
,				Review accounting guidance related to			
			Accounting	the classification of incentive plans as			
Ward, James	Manager	17 Mar 2025	Assistance	a reorganization item	0.9	\$500.00	\$450.00
				Review subsequent event accounting			
	2.5	1-1-	Accounting	guidance related to disallowed counsel			
Ward, James	Manager	17 Mar 2025	Assistance	fees	1.3	\$500.00	\$650.00
			Accounting	Final updates to scoping analysis for changes in classes of claims from			
Galarza, Damien	Senior	18 Mar 2025	Accounting Assistance	initial plan of reorganization	3.3	\$400.00	\$1,320.00
Galarza, Dannen	Scilloi	16 Widi 2023	Assistance	Continue research of the classification	3.3	\$400.00	\$1,320.00
				and treatment of incentive plans to			
			Accounting	update Reorganization Items			
Galarza, Damien	Senior	18 Mar 2025	Assistance	memorandum.	2.3	\$400.00	\$920.00
				Continue research of the classification			
				treatment of disallowed counsel fees to			
			Accounting	update the reorganization items			
Galarza, Damien	Senior	18 Mar 2025	Assistance	memorandum.	1.9	\$400.00	\$760.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Continue to review accounting			
				guidance related to the classification of			
	3.6	1035 2025	Accounting	incentive plans as a reorganization		Φ.500.00	φ π οο οο
Ward, James	Manager	18 Mar 2025	Assistance	item	1.4	\$500.00	\$700.00
				Continue to review subsequent event			
XX 1 7	3.6	10.14 2025	Accounting	accounting guidance related to	0.6	Φ .5 00.00	# 2 00.00
Ward, James	Manager	18 Mar 2025	Assistance	disallowed counsel fees	0.6	\$500.00	\$300.00
				Internal meeting to discuss the			
				accounting presentation and			
				classification of incentive plans. EY			
				Attendees: B. Rhodes, G. Leno, S.			
DI I D OT	.	10.15 2025	Accounting	Deravin, G. Robison, D. Galarza, W.	0.4	Φ π πο οο	#20000
Rhodes, Brett Thomas	Partner	19 Mar 2025	Assistance	Hargett	0.4	\$750.00	\$300.00
				Internal meeting to discuss the			
				accounting presentation and			
				classification of incentive plans. EY			
				Attendees: B. Rhodes, G. Leno, S.			
			Accounting	Deravin, G. Robison, D. Galarza, W.			
Leno, Georges	Executive Director	19 Mar 2025	Assistance	Hargett	0.4	\$700.00	\$280.00
				Internal meeting to discuss the			
				accounting presentation and			
				classification of incentive plans. EY			
				Attendees: B. Rhodes, G. Leno, S.			
			Accounting	Deravin, G. Robison, D. Galarza, W.			
Deravin, Susan	Senior Manager	19 Mar 2025	Assistance	Hargett	0.4	\$600.00	\$240.00
				Internal meeting to discuss the			
				accounting presentation and			
				classification of incentive plans. EY			
				Attendees: B. Rhodes, G. Leno, S.			
			Accounting	Deravin, G. Robison, D. Galarza, W.			
Robison, Greg	Manager	19 Mar 2025	Assistance	Hargett	0.4	\$500.00	\$200.00
				Internal meeting to discuss the			
				accounting presentation and			
				classification of incentive plans. EY			
				Attendees: B. Rhodes, G. Leno, S.			
			Accounting	Deravin, G. Robison, D. Galarza, W.			
Galarza, Damien	Senior	19 Mar 2025	Assistance	Hargett	0.4	\$400.00	\$160.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Review plan of reorganization for the			
			Accounting	classification and details of the			
Galarza, Damien	Senior	19 Mar 2025	Assistance	prepetition Class 3 loan.	2.1	\$400.00	\$840.00
				Review Franchise Reporting Group			
				pro forma capital structure for			
C 1 D :	G .	10.14 2025	Accounting	accounting considerations and	0.7	¢400.00	#200.00
Galarza, Damien	Senior	19 Mar 2025	Assistance	presentation in financial statements.	0.7	\$400.00	\$280.00
				Technical accounting research on			
				accounting for bifurcating portions of			
C-1 D	Senior	19 Mar 2025	Accounting	prepetition debt out of liabilities	1.4	\$400.00	95(0,00
Galarza, Damien	Senior	19 Mar 2025	Assistance	subject to compromise. Research of accounting guidance	1.4	\$400.00	\$560.00
			Accounting	relating to recognized subsequent			
Galarza, Damien	Senior	19 Mar 2025	Assistance	events.	1.2	\$400.00	\$480.00
Galaiza, Dailliell	Scilloi	19 Widi 2023	Assistance	Review dates of orders and motions	1.2	\$400.00	\$480.00
				relating to the petitions to retain			
			Accounting	debtors counsel for accounting			
Galarza, Damien	Senior	19 Mar 2025	Assistance	considerations.	0.9	\$400.00	\$360.00
Guiarza, Dannien	Schiol	17 Wai 2023	7 ISSISTANCE	Review analysis of potential	0.7	φ400.00	ψ500.00
				accounting implications for disallowed			
			Accounting	fees and subsequent event			
Leno, Georges	Executive Director	19 Mar 2025	Assistance	considerations	2.4	\$700.00	\$1,680.00
, 8				Summarize accounting implications for		* 1 1 1 1 1	*)* * * * * * * * * * * * * * * * * *
			Accounting	disallowed fees and subsequent event			
Deravin, Susan	Senior Manager	19 Mar 2025	Assistance	considerations	3.4	\$600.00	\$2,040.00
				Review plan of reorganization to			
				analyze the liability subject to			
			Accounting	compromise classification for the			
Ward, James	Manager	19 Mar 2025	Assistance	prepetition Class 3 loan	0.4	\$500.00	\$200.00
				Research liabilities subject to			
				compromise technical accounting			
				guidance related to debt instruments			
			Accounting	that may be bifurcated between			
Ward, James	Manager	19 Mar 2025	Assistance	secured and unsecured.	0.6	\$500.00	\$300.00
			Accounting	Draft and review summary timeline of			
Ward, James	Manager	19 Mar 2025	Assistance	orders related to the petition to retain	0.7	\$500.00	\$350.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				debtors counsel for accounting			
				considerations			
				Research recognized subsequent event			
			Accounting	accounting guidance for disclosure and			
Ward, James	Manager	19 Mar 2025	Assistance	accounting presentation	0.3	\$500.00	\$150.00
				Review summary of accounting			
			Accounting	implications for disallowed fees and			
Caruso, Thierry	Partner	19 Mar 2025	Assistance	subsequent event considerations	1.2	\$750.00	\$900.00
				Internal meeting to discuss the			
				accounting treatment for disallowed			
				counsel fees. EY Attendees: P.			
TT 1 D	.	2015 2025	Accounting	Hornecker, G. Leno, S. Deravin, A.	0.4	φ π.τ ο οο	#2 0000
Hornecker, Peter	Partner	20 Mar 2025	Assistance	Cortez, J. Ward, D. Galarza	0.4	\$750.00	\$300.00
				Internal meeting to discuss the			
				accounting treatment for disallowed			
			A	counsel fees. EY Attendees: P.			
Leno, Georges	Executive Director	20 Mar 2025	Accounting Assistance	Hornecker, G. Leno, S. Deravin, A.	0.4	\$700.00	\$280.00
Leno, Georges	Executive Director	20 Mar 2023	Assistance	Cortez, J. Ward, D. Galarza Internal meeting to discuss the	0.4	\$700.00	\$280.00
				accounting treatment for disallowed			
				counsel fees. EY Attendees: P.			
			Accounting	Hornecker, G. Leno, S. Deravin, A.			
Deravin, Susan	Senior Manager	20 Mar 2025	Assistance	Cortez, J. Ward, D. Galarza	0.4	\$600.00	\$240.00
Deravin, Susun	Semor Wanager	20 1/141 2023	1 ISSISTATION	Internal meeting to discuss the	0.1	\$000.00	Ψ210.00
				accounting treatment for disallowed			
				counsel fees. EY Attendees: P.			
			Accounting	Hornecker, G. Leno, S. Deravin, A.			
Cortez, Alfredo	Manager	20 Mar 2025	Assistance	Cortez, J. Ward, D. Galarza	0.4	\$500.00	\$200.00
				Internal meeting to discuss the			
				accounting treatment for disallowed			
				counsel fees. EY Attendees: P.			
			Accounting	Hornecker, G. Leno, S. Deravin, A.			
Galarza, Damien	Senior	20 Mar 2025	Assistance	Cortez, J. Ward, D. Galarza	0.4	\$400.00	\$160.00
				Internal meeting to discuss the			
			Accounting	accounting treatment for disallowed			
Ward, James	Manager	20 Mar 2025	Assistance	counsel fees. EY Attendees: P.	0.4	\$500.00	\$200.00

Nama	Doub	Transaction	Project	Description	11	Hourly	Ess
Name	Rank	Date	Category	Description Hornecker, G. Leno, S. Deravin, A.	Hours	Rate	Fee
				Cortez, J. Ward, D. Galarza			
				Internal meeting to discuss			
				classification of prepetition Class 3 loan claims and final discussion on the			
				treatment of incentive plans. EY			
			Accounting	Attendees: S. Deravin, J. Ward, D.			
Deravin, Susan	Senior Manager	20 Mar 2025	Assistance	Galarza	0.9	\$600.00	\$540.00
				Internal meeting to discuss			
				classification of prepetition Class 3			
I				loan claims and final discussion on the			
			Associations	treatment of incentive plans. EY			
Ward, James	Manager	20 Mar 2025	Accounting Assistance	Attendees: S. Deravin, J. Ward, D. Galarza	0.9	\$500.00	\$450.00
ward, James	ivianagei	20 Iviai 2023	Assistance	Internal meeting to discuss	0.7	ψ500.00	ψ+30.00
				classification of prepetition Class 3			
				loan claims and final discussion on the			
				treatment of incentive plans. EY			
	g .	20.14 2025	Accounting	Attendees: S. Deravin, J. Ward, D.	0.0	Φ400 00	Ф 2 (0, 00
Galarza, Damien	Senior	20 Mar 2025	Assistance	Galarza	0.9	\$400.00	\$360.00
				Internal meeting to discuss qualification and classification for			
				items identified as reorganization			
			Accounting	items. EY Attendees: J. Ward, D.			
Ward, James	Manager	20 Mar 2025	Assistance	Galarza	0.4	\$500.00	\$200.00
				Internal meeting to discuss			
				qualification and classification for			
			A	items identified as reorganization			
Galarza, Damien	Senior	20 Mar 2025	Accounting Assistance	items. EY Attendees: J. Ward, D. Galarza	0.4	\$400.00	\$160.00
Gaiaiza, DaiiiiCli	Scilloi	20 Iviai 2023	Assistance	Research technical accounting	0.4	ψτου.σο	φ100.00
			Accounting	guidance on incentive plans during			
Galarza, Damien	Senior	20 Mar 2025	Assistance	bankruptcy reorganization.	1.3	\$400.00	\$520.00
				Research technical accounting			
				guidance to address auditor comments			
C-1 D '	G. ·	20 M- 2025	Accounting	regarding reorganization versus	1.2	¢400.00	ф 400 A0
Galarza, Damien	Senior	20 Mar 2025	Assistance	restructuring items.	1.2	\$400.00	\$480.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Prepare draft email to Management			
			Accounting	summarizing accounting treatment for			
Galarza, Damien	Senior	20 Mar 2025	Assistance	disallowed counsel fees.	1.4	\$400.00	\$560.00
				Update draft email to Management			
	g .	2015 2025	Accounting	summarizing accounting treatment for		# 400 00	# 4 4 0 0 0
Galarza, Damien	Senior	20 Mar 2025	Assistance	disallowed counsel fees.	1.1	\$400.00	\$440.00
				Review final draft response outlining			
	To the Prince of	2015 2025	Accounting	accounting considerations for		φ π οο οο	# 000 00
Leno, Georges	Executive Director	20 Mar 2025	Assistance	disallowed fees	1.4	\$700.00	\$980.00
				Initial review of draft response			
D : 0	G : 14	20.14 2025	Accounting	outlining accounting considerations for	0.6	# COO OO	#2 CO OO
Deravin, Susan	Senior Manager	20 Mar 2025	Assistance	disallowed fees	0.6	\$600.00	\$360.00
				Review accounting guidance criteria to			
XX 1 I	M	20 M 2025	Accounting	classify incentive plans within	0.4	¢500.00	#200.00
Ward, James	Manager	20 Mar 2025	Assistance	reorganization items	0.4	\$500.00	\$200.00
			A	Review comments from Deloitte on			
XX7 1 I	M	20 M 2025	Accounting	reorganization and restructuring item classification	0.7	\$500.00	¢250.00
Ward, James	Manager	20 Mar 2025	Assistance	Review research on accounting	0.7	\$300.00	\$350.00
			A	treatment for disallowed counsel fees			
Hornecker, Peter	Partner	20 Mar 2025	Accounting Assistance	during bankruptcy.	0.6	\$750.00	\$450.00
Homecker, reter	rannei	20 Mai 2023	Assistance	Research accounting treatment for	0.0	\$730.00	\$430.00
			Accounting	disallowed counsel fees during			
Cortez, Alfredo	Manager	20 Mar 2025	Assistance	bankruptcy.	0.3	\$500.00	\$150.00
Concz, Amedo	Ivianagei	20 Wai 2023	Assistance	Update reorganization items technical	0.5	\$300.00	\$150.00
				accounting memorandum for			
			Accounting	disallowed counsel fees and incentive			
Galarza, Damien	Senior	21 Mar 2025	Assistance	plan conclusions.	3.3	\$400.00	\$1,320.00
Galarza, Bannen	Semoi	21 14141 2023	7 IBBIBIANCE	Clear review comments on updates to	3.3	Ψ100.00	Ψ1,320.00
				reorganization items technical			
				accounting memorandum for			
			Accounting	disallowed counsel fees and incentive			
Galarza, Damien	Senior	21 Mar 2025	Assistance	plan conclusions.	0.8	\$400.00	\$320.00
,				Provide comments on updates to			, , , , , ,
			Accounting	change in impairment accounting			
Leno, Georges	Executive Director	21 Mar 2025	Assistance	memorandum for updated valuation	1.2	\$700.00	\$840.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Review of the final slide deck of the			
				status and summary of accounting			
			Accounting	issues in preparation of meeting with			
Leno, Georges	Executive Director	21 Mar 2025	Assistance	management and auditors	0.9	\$700.00	\$630.00
				Provide comments on updates to			
			Accounting	change in impairment accounting			
Deravin, Susan	Senior Manager	21 Mar 2025	Assistance	memorandum for updated valuation	0.4	\$600.00	\$240.00
				Review and clear comments on the			
				status and summary of accounting			
			Accounting	issues in preparation of meeting with			
Deravin, Susan	Senior Manager	21 Mar 2025	Assistance	management and auditors	0.9	\$600.00	\$540.00
				Review reorganization items technical			
				accounting memorandum for revisions			
			Accounting	related to incentive plans and			
Ward, James	Manager	21 Mar 2025	Assistance	disallowed counsel fees	1.3	\$500.00	\$650.00
				Review revisions to reorganization			
			Accounting	items technical accounting			
Ward, James	Manager	22 Mar 2025	Assistance	memorandum	0.6	\$500.00	\$300.00
				Meeting with management to discuss			
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin, J. Ward Franchise Group			
Ward, James	Manager	24 Mar 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.5	\$500.00	\$250.00
				Meeting with management to discuss			
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin, J. Ward Franchise Group		# * * * * * * * * * *	
Deravin, Susan	Senior Manager	24 Mar 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00
				Meeting with management to discuss			
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
		2435 2025	Accounting	Deravin, J. Ward Franchise Group	0.5	Φ = 00000	42.5 0.00
Leno, Georges	Executive Director	24 Mar 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.5	\$700.00	\$350.00
				Internal meeting to discuss review			
		-	Accounting	comments in the annual debtor in		.	4.00
Deravin, Susan	Senior Manager	24 Mar 2025	Assistance	possession financial statement	1	\$600.00	\$600.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				footnotes. EY Attendees: S. Deravin, D. Galarza			
				Internal meeting to discuss review			
				comments in the annual debtor in			
				possession financial statement			
			Accounting	footnotes. EY Attendees: S. Deravin,			
Galarza, Damien	Senior	24 Mar 2025	Assistance	D. Galarza	1	\$400.00	\$400.00
				Clear final review comments on the			
			Accounting	reorganization items technical			
Galarza, Damien	Senior	24 Mar 2025	Assistance	accounting memorandum.	1.3	\$400.00	\$520.00
				Draft significant accounting policies			
			Accounting	footnote in the annual debtor in			
Galarza, Damien	Senior	24 Mar 2025	Assistance	possession financial statements	1.1	\$400.00	\$440.00
				Review and draft edits to the chapter			
				11 bankruptcy annual debtor in			
			Accounting	possession financial statement			
Galarza, Damien	Senior	24 Mar 2025	Assistance	footnote.	1.3	\$400.00	\$520.00
				Review and draft edits to the long-term			
			Accounting	obligations annual debtor in possession			
Galarza, Damien	Senior	24 Mar 2025	Assistance	financial statement footnote.	1.2	\$400.00	\$480.00
				Research benchmarks for financial			
				statement footnote disclosures for			
				significant accounting policies, chapter			
			Accounting	11 bankruptcy, and long-term			
Galarza, Damien	Senior	24 Mar 2025	Assistance	obligations.	1.3	\$400.00	\$520.00
				Review draft response to			
			Accounting	management's question on critical			
Leno, Georges	Executive Director	24 Mar 2025	Assistance	vendor liability classification	0.6	\$700.00	\$420.00
				Review draft response to			
		A / 3 F A 0 F -	Accounting	management's follow up questions on			
Leno, Georges	Executive Director	24 Mar 2025	Assistance	critical vendor liability classification	1.4	\$700.00	\$980.00
				Status meeting with management and			
				auditors for status of deliverables and			
				key accounting issues. EY Attendees:			
D		2434 2025	Accounting	G. Leno, S. Deravin Franchise Group	0.5	Φ.600.00	# 2 00.00
Deravin, Susan	Senior Manager	24 Mar 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Deloitte Attendees: Z. Weston, M.			
				Sciano			
				Status meeting with management and			
				auditors for status of deliverables and			
				key accounting issues. EY Attendees:			
				G. Leno, S. Deravin Franchise Group			
				Attendees: K. Scholes, J. Arsenault			
			Accounting	Deloitte Attendees: Z. Weston, M.			
Leno, Georges	Executive Director	24 Mar 2025	Assistance	Sciano	0.5	\$700.00	\$350.00
				Research and draft response to			
	~		Accounting	management's question on critical	0.5	4.00.00	00.00
Deravin, Susan	Senior Manager	24 Mar 2025	Assistance	vendor liability classification	0.6	\$600.00	\$360.00
				Additional research and draft response			
				to management's follow up questions			
D · · · · · · · ·	C ' M	24.14 2025	Accounting	on critical vendor liability	1.4	¢(00,00	¢0.40.00
Deravin, Susan	Senior Manager	24 Mar 2025	Assistance	classification Review revisions to the draft	1.4	\$600.00	\$840.00
			A				
Ward, James	Manager	24 Mar 2025	Accounting Assistance	significant accounting policies financial statement footnote	0.3	\$500.00	\$150.00
ward, James	Manager	24 Mar 2023	Assistance	Review revisions to the draft chapter	0.3	\$300.00	\$130.00
			Accounting	11 and long term obligations financial			
Ward, James	Manager	24 Mar 2025	Assistance	statement footnote	0.2	\$500.00	\$100.00
ward, James	ivialiagei	24 Mai 2023	Assistance	Review Debtor-in-Possession	0.2	\$300.00	\$100.00
				financing interim and final orders in			
			Accounting	Franchise Group, Inc. bankruptcy			
Galarza, Damien	Senior	25 Mar 2025	Assistance	docket.	0.9	\$400.00	\$360.00
	241101		Accounting	Draft the subsequent events financial	0.5	Ţ	\$200.00
Galarza, Damien	Senior	25 Mar 2025	Accounting	statement footnote.	2.7	\$400.00	\$1,080.00
Gaiaiza, Daiiiicii	Scillor	23 Wiai 2023	Assistance	Research benchmarks for financial	۷.1	φτου.υυ	\$1,000.00
			Accounting	statement footnote disclosures for			
Galarza, Damien	Senior	25 Mar 2025	Assistance	subsequent events.	1.1	\$400.00	\$440.00
Guiaiza, Daimeii	Sciiioi	23 Widi 2023	1133131411100	Address review comments on the	1.1	ψ-100.00	Ψ-10.00
			Accounting	organization and significant accounting			
Galarza, Damien	Senior	25 Mar 2025	Assistance	policies footnote.	0.4	\$400.00	\$160.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Galarza, Damien	Senior	25 Mar 2025	Accounting Assistance	Address review comments on the chapter 11 bankruptcy financial statement footnote.	0.5	\$400.00	\$200.00
Galarza, Damien	Senior	25 Mar 2025	Accounting Assistance	Address review comments on the long- term obligations financial statement footnote.	0.8	\$400.00	\$320.00
Leno, Georges	Executive Director	25 Mar 2025	Accounting Assistance	Review disclosures and comments on bankruptcy related footnotes	3.2	\$700.00	\$2,240.00
Deravin, Susan	Senior Manager	25 Mar 2025	Accounting Assistance	Review disclosures and provide comments for bankruptcy related footnotes	3.2	\$600.00	\$1,920.00
Ward, James	Manager	25 Mar 2025	Accounting Assistance	Review and revise the subsequent events financial statement footnote.	0.9	\$500.00	\$450.00
Van Hargett, William	Senior	25 Mar 2025	Accounting Assistance	Review footnote disclosure in the draft 10-K report for the debtor-in-possession financing	0.4	\$400.00	\$160.00
Ward, James	Manager	26 Mar 2025	Accounting Assistance	Internal meeting to address review comments left in the financial statement footnotes. EY Attendees: J. Ward, D. Galarza	0.6	\$500.00	\$300.00
Galarza, Damien	Senior	26 Mar 2025	Accounting Assistance	Internal meeting to address review comments left in the financial statement footnotes. EY Attendees: J. Ward, D. Galarza	0.6	\$400.00	\$240.00
Galarza, Damien	Senior	26 Mar 2025	Accounting Assistance	Prepare email to management including edits to financial statement footnotes.	0.6	\$400.00	\$240.00
Galarza, Damien	Senior	26 Mar 2025	Accounting Assistance	Address partner-in-charge review comments on the significant accounting policies footnote.	0.5	\$400.00	\$200.00
Galarza, Damien	Senior	26 Mar 2025	Accounting Assistance	Adress partner-in-charge review comments on the chapter 11 bankruptcy financial statement footnote.	0.8	\$400.00	\$320.00
Galarza, Damien	Senior	26 Mar 2025	Accounting Assistance	Address partner-in-charge review comments on the long-term obligations financial statement footnote.	0.9	\$400.00	\$360.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Address partner-in-charge review			
	g :	26 14 2025	Accounting	comments on the subsequent events	0.7	Φ400 00	#200.00
Galarza, Damien	Senior	26 Mar 2025	Assistance	financial statement footnote. Address review comments on the	0.7	\$400.00	\$280.00
			Accounting	subsequent events financial statement			
Galarza, Damien	Senior	26 Mar 2025	Assistance	footnote.	1.9	\$400.00	\$760.00
				Review updated reorganization items		4 100100	4,,,,,,,,,
			Accounting	memorandum for incremental			
Leno, Georges	Executive Director	26 Mar 2025	Assistance	accounting issues	0.9	\$700.00	\$630.00
			Accounting	Review response to comments on draft			
Leno, Georges	Executive Director	26 Mar 2025	Assistance	financial statement note disclosures	0.8	\$700.00	\$560.00
				Review and provide comments on			
				updated reorganization items			
Di C	Canian Managan	26 Mar 2025	Accounting Assistance	memorandum for incremental	1	\$600.00	\$600.00
Deravin, Susan	Senior Manager	20 Mar 2023		accounting issues	1	\$600.00	\$600.00
D - C-	C · M	26 M 2025	Accounting	Respond to comments on draft	0.0	¢(00.00	¢490.00
Deravin, Susan	Senior Manager	26 Mar 2025	Assistance	financial statement note disclosures Meeting with management to discuss	0.8	\$600.00	\$480.00
				initial financial statement disclosure			
				comments. EY Attendees: G. Lenos, S.			
			Accounting	Deravin Franchise Group Attendees:			
Leno, Georges	Executive Director	27 Mar 2025	Assistance	K. Scholes, J. Arsenault	0.6	\$700.00	\$420.00
				Meeting with management to discuss			
				initial financial statement disclosure			
				comments. EY Attendees: G. Lenos, S.			
Deravin, Susan	Senior Manager	27 Mar 2025	Accounting Assistance	Deravin Franchise Group Attendees: K. Scholes, J. Arsenault	0.6	\$600.00	\$360.00
Deraviii, Susaii	Semoi Manager	Z/ Wiai ZUZS		,	0.0	\$000.00	\$300.00
Coloma Danier	Co	27 Mar 2025	Accounting	Prepare and review March fee	2.2	\$400.00	¢020.00
Galarza, Damien	Senior	27 Mar 2025	Assistance	application file.	2.3	\$400.00	\$920.00
C-1 Di	Ci	27 M 2025	Accounting	Address review comments on March	0.4	\$400.00	6160.00
Galarza, Damien	Senior	27 Mar 2025	Assistance	fee application file. Review response for accounting	0.4	\$400.00	\$160.00
			Accounting	treatment of the debtor in possession			
Leno, Georges	Executive Director	27 Mar 2025	Assistance	financing fees	0.8	\$700.00	\$560.00
,			Accounting	Review cash flow presentation while			
Leno, Georges	Executive Director	27 Mar 2025	Assistance	debtor in possession and preparer for	2.1	\$700.00	\$1,470.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				meeting with management to discuss			
				auditor comments.			
				Research technical accounting			
				guidance and draft response for			
			Accounting	accounting treatment of the debtor in			
Deravin, Susan	Senior Manager	27 Mar 2025	Assistance	possession financing fees	0.6	\$600.00	\$360.00
				Research cash flow presentation while			
				debtor in possession and prepare for			
			Accounting	meeting with management to discuss			
Deravin, Susan	Senior Manager	27 Mar 2025	Assistance	auditor comments.	2.1	\$600.00	\$1,260.00
				Meeting with management to discuss			
				statement of cash flows auditor			
				comments EY Attendees: G. Lenos, S.			
			Accounting	Deravin Franchise Group Attendees:			
Leno, Georges	Executive Director	28 Mar 2025	Assistance	K. Scholes, J. Arsenault	0.5	\$700.00	\$350.00
				Meeting with management to discuss			
				statement of cash flows auditor			
				comments EY Attendees: G. Lenos, S.			
			Accounting	Deravin Franchise Group Attendees:			
Deravin, Susan	Senior Manager	28 Mar 2025	Assistance	K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00
				Review summary of technical			
				accounting guidance for cash flow			
				presentation while debtor in possession			
			Accounting	for financing fees and draft response to		4 -0000	4.40.00
Leno, Georges	Executive Director	28 Mar 2025	Assistance	management	0.9	\$700.00	\$630.00
1				Research technical accounting			
				guidance for cash flow presentation			
				while debtor in possession for			
D		20.15 2025	Accounting	financing fees and draft response to	0.0	Φ.600.00	# 100 00
Deravin, Susan	Senior Manager	28 Mar 2025	Assistance	management	0.8	\$600.00	\$480.00
1				Email to Jonathan Arsenault and Kyle			
				Scholes with revised draft of the			
W1 I	M	20 M- 2025	Accounting	reorganization items technical	0.4	0500.00	¢200.00
Ward, James	Manager	28 Mar 2025	Assistance	accounting memorandum	0.4	\$500.00	\$200.00
				Research regarding the presentation of			
W1 I	M.	20 M- 2025	Accounting	non-cash reorganization items in the	0.0	0500.00	¢400.00
Ward, James	Manager	28 Mar 2025	Assistance	draft statement of cash flows	0.8	\$500.00	\$400.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Research statement of cashflows			
			Accounting	disclosure requirements for debtor in			
Robison, Greg	Manager	28 Mar 2025	Assistance	possession presentation	0.6	\$500.00	\$300.00
				Meeting with management to discuss			
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
				Deravin, J. Ward, G. Robison			
***	3.6	21.15 2025	Accounting	Franchise Group Attendees: K.	0.4	Φ 5 00 00	#2 00 00
Ward, James	Manager	31 Mar 2025	Assistance	Scholes, J. Arsenault	0.4	\$500.00	\$200.00
				Meeting with management to discuss			
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
				Deravin, J. Ward, G. Robison			
D - C	C · M	21 M 2025	Accounting	Franchise Group Attendees: K.	0.4	¢(00 00	¢2.40.00
Deravin, Susan	Senior Manager	31 Mar 2025	Assistance	Scholes, J. Arsenault	0.4	\$600.00	\$240.00
				Meeting with management to discuss			
				status of deliverables in progress and open issues. EY Attendees: G. Leno, S.			
				Deravin, J. Ward, G. Robison			
			Accounting	Franchise Group Attendees: K.			
Leno, Georges	Executive Director	31 Mar 2025	Assistance	Scholes, J. Arsenault	0.4	\$700.00	\$280.00
Leno, Georges	Executive Director	31 Widi 2023	Assistance	Meeting with management to discuss	0.4	\$700.00	\$280.00
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
				Deravin, J. Ward, G. Robison			
			Accounting	Franchise Group Attendees: K.			
Robison, Greg	Manager	31 Mar 2025	Assistance	Scholes, J. Arsenault	0.4	\$500.00	\$200.00
Treesen, ereg	111111111111111111111111111111111111111	01111W12020	115515441100	Address review comments on the	011	4200.00	\$200.00
			Accounting	executive summary technical			
Galarza, Damien	Senior	31 Mar 2025	Assistance	accounting memorandum.	3.5	\$400.00	\$1,400.00
		2		Prepare summary of interim and final	2.5	4.20.00	÷-,
			Accounting	orders with accounting implications in			
Galarza, Damien	Senior	31 Mar 2025	Assistance	the bankruptcy docket.	3.7	\$400.00	\$1,480.00
,				Review bankruptcy docket for interim			
			Accounting	and final orders that may have			
Galarza, Damien	Senior	31 Mar 2025	Assistance	accounting implications.	0.9	\$400.00	\$360.00

		Transaction	Project			Hourly	_
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Ward, James	Manager	31 Mar 2025	Accounting Assistance	Review the executive summary technical accounting memorandum	1.3	\$500.00	\$650.00
ward, James	Wianagei	31 Wiai 2023	Assistance	Review summary of 2024 interim and	1.5	\$500.00	\$050.00
			Accounting	final orders with potential accounting			
Ward, James	Manager	31 Mar 2025	Assistance	implications	0.7	\$500.00	\$350.00
,				Review and research question on			
			Accounting	presentation of interest for a liability			
Van Hargett, William	Senior	31 Mar 2025	Assistance	recorded at Freedom Holdco.	0.9	\$400.00	\$360.00
				Internal meeting to discuss interim and			
				final order in the Franchise Group, Inc.			
			Accounting	bankruptcy docket. EY Attendees: S.			
Deravin, Susan	Senior Manager	01 Apr 2025	Assistance	Deravin, D. Galarza	0.3	\$600.00	\$180.00
				Internal meeting to discuss interim and			
				final order in the Franchise Group, Inc.			
C 1 - D '	G .	01 4 2025	Accounting	bankruptcy docket. EY Attendees: S.	0.2	¢400.00	¢120.00
Galarza, Damien	Senior	01 Apr 2025	Assistance	Deravin, D. Galarza	0.3	\$400.00	\$120.00
				Internal meeting to continue to discuss interim and final order in the Franchise			
				Group, Inc. bankruptcy docket. EY			
			Accounting	Attendees: S. Deravin, D. Galarza, J.			
Deravin, Susan	Senior Manager	01 Apr 2025	Assistance	Ward	1.3	\$600.00	\$780.00
Deravin, Susun	Semor Manager	0111p1 2023	1 ISSISTATION	Internal meeting to continue to discuss	1.5	\$000.00	Ψ700.00
				interim and final order in the Franchise			
				Group, Inc. bankruptcy docket. EY			
			Accounting	Attendees: S. Deravin, D. Galarza, J.			
Ward, James	Manager	01 Apr 2025	Assistance	Ward	1.3	\$500.00	\$650.00
				Internal meeting to continue to discuss			
				interim and final order in the Franchise			
				Group, Inc. bankruptcy docket. EY			
			Accounting	Attendees: S. Deravin, D. Galarza, J.			
Galarza, Damien	Senior	01 Apr 2025	Assistance	Ward	1.3	\$400.00	\$520.00
				Internal meeting to discuss ad hoc			
				question on consolidated/standalone			
Ohmatain Mil	Evacutiva Dima-t-	01	Accounting Assistance	reporting. EY Attendees: M.	0.2	\$700.00	¢140.00
Ohrnstein, Mike	Executive Director	01 Apr 2025		Orhnstein, W. Hargett, G. Robison	0.2	\$700.00	\$140.00
D 1: 0		01 4 2025	Accounting	Internal meeting to discuss ad hoc		Φ 7 00 00	#100.00
Robison, Greg	Manager	01 Apr 2025	Assistance	question on consolidated/standalone	0.2	\$500.00	\$100.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				reporting. EY Attendees: M.			
				Orhnstein, W. Hargett, G. Robison			
				Internal meeting to discuss ad hoc			
				question on consolidated/standalone			
			Accounting	reporting. EY Attendees: M.			
Van Hargett, William	Senior	01 Apr 2025	Assistance	Orhnstein, W. Hargett, G. Robison	0.2	\$400.00	\$80.00
				Review of accounting treatment for			
				interest expense for presentation in			
			Accounting	debtor in possession annual standalone			
Deravin, Susan	Senior Manager	01 Apr 2025	Assistance	financial statements	0.6	\$600.00	\$360.00
				Prepare summary of all of the interim			
				and final orders with accounting			
			Accounting	impacts on the Franchise Group, Inc.			
Galarza, Damien	Senior	01 Apr 2025	Assistance	bankruptcy docket.	2.9	\$400.00	\$1,160.00
				Reviewed research and benchmark			
			Accounting	debt presentation in standalone			
Ohrnstein, Mike	Executive Director	01 Apr 2025	Assistance	financial statements	0.3	\$700.00	\$210.00
				Research and benchmark debt			
			Accounting	presentation in standalone financial			
Robison, Greg	Manager	01 Apr 2025	Assistance	statements	1.7	\$500.00	\$850.00
				Time spent researching ad hoc			
			Accounting	accounting question on			
Van Hargett, William	Senior	01 Apr 2025	Assistance	consolidated/standalone reporting.	0.9	\$400.00	\$360.00
				Internal meeting to discuss ad hoc			
				question on consolidated/standalone			
				reporting. EY Attendees: S. Deravin,			
			Accounting	G. Leno, W. Hargett, G. Robison, M.			
Deravin, Susan	Senior Manager	02 Apr 2025	Assistance	Ohrnstein	0.3	\$600.00	\$180.00
				Internal meeting to discuss ad hoc			
				question on consolidated/standalone			
				reporting. EY Attendees: S. Deravin,			
			Accounting	G. Leno, W. Hargett, G. Robison, M.			
Leno, Georges	Executive Director	02 Apr 2025	Assistance	Ohrnstein	0.3	\$700.00	\$210.00
				Internal meeting to discuss ad hoc			
			Accounting	question on consolidated/standalone			
Robison, Greg	Manager	02 Apr 2025	Assistance	reporting. EY Attendees: S. Deravin,	0.3	\$500.00	\$150.00

Niama	Dord	Transaction	Project	Description	Пания	Hourly	Ess
Name	Rank	Date	Category	Description G. Leno, W. Hargett, G. Robison, M.	Hours	Rate	Fee
				Ohrnstein			
				Internal meeting to discuss ad hoc			
				question on consolidated/standalone			
				reporting. EY Attendees: S. Deravin,			
			Accounting	G. Leno, W. Hargett, G. Robison, M.			
Van Hargett, William	Senior	02 Apr 2025	Assistance	Ohrnstein	0.3	\$400.00	\$120.00
				Internal meeting to discuss ad hoc			
				question on consolidated/standalone			
				reporting. EY Attendees: S. Deravin,			
		22.4	Accounting	G. Leno, W. Hargett, G. Robison, M.	0.2	Φ π οο οο	#21 0.00
Ohrnstein, Mike	Executive Director	02 Apr 2025	Assistance	Ohrnstein Executive review of the overall	0.3	\$700.00	\$210.00
				accounting conclusion memo for the			
			Accounting	debtor in possession accounting			
Leno, Georges	Executive Director	02 Apr 2025	Assistance	considerations and conclusions	1.5	\$700.00	\$1,050.00
Leno, Georges	Executive Director	02 Apr 2023	Assistance	Review and provide comments on	1.5	\$700.00	\$1,030.00
				overall accounting conclusion memo			
			Accounting	for the debtor in possession accounting			
Deravin, Susan	Senior Manager	02 Apr 2025	Assistance	considerations and conclusions	2.1	\$600.00	\$1,260.00
	<u> </u>	•		Research into liabilities subject to			-
			Accounting	compromise disclosure requirements			
Deravin, Susan	Senior Manager	02 Apr 2025	Assistance	and benchmark presentation examples	2.4	\$600.00	\$1,440.00
				Research and draft analysis of			
D	G : 14	00 4 2025	Accounting	accounting treatment for letter of credit	1.0	Φ.(.0.0.0.0	#1 000 00
Deravin, Susan	Senior Manager	02 Apr 2025	Assistance	and rejected lease while in bankruptcy	1.8	\$600.00	\$1,080.00
			Accounting	Review executive summary technical			
Ward, James	Manager	02 Apr 2025	Assistance	accounting memorandum.	0.7	\$500.00	\$350.00
			Accounting	Final edits to executive summary			
Galarza, Damien	Senior	02 Apr 2025	Assistance	technical accounting memorandum.	1.2	\$400.00	\$480.00
				Continue preparation of interim and			
			Accounting	final orders with accounting impact			
Galarza, Damien	Senior	02 Apr 2025	Assistance	summary.	1.7	\$400.00	\$680.00
				Clear review comments of the interim			
Colomzo Danie	Com:	02 4 2025	Accounting	and final orders with accounting	2.2	\$400.00	\$020.00
Galarza, Damien	Senior	02 Apr 2025	Assistance	impact summary.	2.3	\$400.00	\$920.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Continue review of research and			
		00 4 0005	Accounting	benchmark debt presentation in	0.0	φ π οο οο	01.40.00
Ohrnstein, Mike	Executive Director	02 Apr 2025	Assistance	standalone financial statements	0.2	\$700.00	\$140.00
				Review of financial reporting			
				implications related to the application			
				of Accounting Standards Codification,			
	D .	00 4 2025	Accounting	Topic 852, to contract modifications	0.4	Φ 7 .50.00	#200.00
Caruso, Thierry	Partner	02 Apr 2025	Assistance	and rejections.	0.4	\$750.00	\$300.00
				Executive review of the accounting			
	D D.	02 4 2025	Accounting	conclusions for interim and final order	1.0	Φ 7 00 00	Φ 7 00 00
Leno, Georges	Executive Director	03 Apr 2025	Assistance	summary matrix	1.0	\$700.00	\$700.00
				Continue analysis of accounting			
D : 0	C · M	02 4 2025	Accounting	treatment for letter of credit and	0.6	Φ.(.), 0.0	#2.CO.OO
Deravin, Susan	Senior Manager	03 Apr 2025	Assistance	rejected lease while in bankruptcy	0.6	\$600.00	\$360.00
				Initial review and provide comments			
				on the accounting conclusions for			
D : 0	G : 14	02 4 2025	Accounting	interim and final order summary	1.0	Φ.(.0.0.0.0	Φ.(.0.0.0.0.0
Deravin, Susan	Senior Manager	03 Apr 2025	Assistance	matrix	1.0	\$600.00	\$600.00
				Review summary of interim and final			
	3.6	02 4 2025	Accounting	orders entered in 2024 with summary	0.4	Φ 7 00 00	Φ200.00
Ward, James	Manager	03 Apr 2025	Assistance	of potential accounting impact	0.4	\$500.00	\$200.00
				Review results from technical			
				accounting research on the			
				presentation of the statement of cash			
				flow requirements under the			
W 1 T	M	02 4 2025	Accounting	Accounting Standards Codification,	0.0	¢500.00	¢400.00
Ward, James	Manager	03 Apr 2025	Assistance	Topic 852. Clear further review comments on the	0.8	\$500.00	\$400.00
			A				
Galarra Darrian	C:	02 4 2025	Accounting	executive summary technical	0.0	\$400.00	\$260.00
Galarza, Damien	Senior	03 Apr 2025	Assistance	accounting memorandum.	0.9	\$400.00	\$360.00
				Initial accounting research and			
				summarize findings on the presentation of the statement of cash flow			
			A a a a t i				
Colorza Damiar	Senior	02 Am 2025	Accounting Assistance	requirements under Accounting	1.1	\$400.00	\$440.00
Galarza, Damien	Senior	03 Apr 2025		Standards Codification, Topic 852.	1.1	\$400.00	\$440.00
			Accounting	Initial preparation of the March time			
Galarza, Damien	Senior	03 Apr 2025	Assistance	keeping application file.	2.5	\$400.00	\$1,000.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Provide comments on the accounting			
			Accounting	conclusions for the interim and final			
Leno, Georges	Executive Director	04 Apr 2025	Assistance	order summary matrix	1.5	\$700.00	\$1,050.00
				Continue review and provide			
				comments on the accounting			
			Accounting	conclusions for interim and final order			
Deravin, Susan	Senior Manager	04 Apr 2025	Assistance	summary matrix	2.2	\$600.00	\$1,320.00
				Clear further review comments of the			
			Accounting	interim and final orders with			
Galarza, Damien	Senior	04 Apr 2025	Assistance	accounting impact summary.	3.1	\$400.00	\$1,240.00
			Accounting	Continue initial preparation of the			
Galarza, Damien	Senior	04 Apr 2025	Assistance	March time keeping application file.	3.2	\$400.00	\$1,280.00
		-		Reconcile individual team member's			
			Accounting	time of the March time keeping			
Galarza, Damien	Senior	04 Apr 2025	Assistance	application file.	1.1	\$400.00	\$440.00
		•		Meeting with management to discuss			
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin, J. Ward Franchise Group			
Ward, James	Manager	07 Apr 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.2	\$500.00	\$100.00
				Meeting with management to discuss			
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin, J. Ward Franchise Group			
Deravin, Susan	Senior Manager	07 Apr 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.2	\$600.00	\$120.00
				Meeting with management to discuss			
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin, J. Ward Franchise Group			
Leno, Georges	Executive Director	07 Apr 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.2	\$700.00	\$140.00
			Accounting	Initial review of auditor comments on			
Leno, Georges	Executive Director	07 Apr 2025	Assistance	multiple accounting memorandum	1.0	\$700.00	\$700.00
		•		Meeting with management relating to			-
			Accounting	accounting treatment for lease			
Deravin, Susan	Senior Manager	07 Apr 2025	Assistance	guaranty	0.2	\$600.00	\$120.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Deravin, Susan	Senior Manager	07 Apr 2025	Accounting Assistance	Preliminary review of auditor comments on accounting memorandum	0.4	\$600.00	\$240.00
Galarza, Damien	Senior	07 Apr 2025	Accounting Assistance	Further edits to March time keeping application file.	2.2	\$400.00	\$880.00
Ward, James	Manager	08 Apr 2025	Accounting Assistance	Internal meeting to discuss auditor comments on goodwill and fixed asset accounting memorandum drafts.	0.9	\$500.00	\$450.00
Deravin, Susan	Senior Manager	08 Apr 2025	Accounting Assistance	Internal meeting to discuss auditor comments on goodwill and fixed asset accounting memorandum drafts.	0.9	\$600.00	\$540.00
Ward, James	Manager	08 Apr 2025	Accounting Assistance	Internal meeting to discuss auditor comments on liabilities subject to compromise accounting memorandum draft.	1.2	\$500.00	\$600.00
Deravin, Susan	Senior Manager	08 Apr 2025	Accounting Assistance	Internal meeting to discuss auditor comments on liabilities subject to compromise accounting memorandum draft.	1.2	\$600.00	\$720.00
Leno, Georges	Executive Director	08 Apr 2025	Accounting Assistance	Executive level review of updates to accounting memorandum to address auditor comments	1.5	\$700.00	\$1,050.00
Deravin, Susan	Senior Manager	08 Apr 2025	Accounting Assistance	First level detailed review of responses and updates to accounting memorandum to address auditor comments	1.5	\$600.00	\$900.00
Ward, James	Manager	08 Apr 2025	Accounting Assistance	Revise long lived asset impairment memorandum and liabilities subject to compromise memorandum in response to auditor comments	1.2	\$500.00	\$600.00
Galarza, Damien	Senior	08 Apr 2025	Accounting Assistance	Final edits to March time keeping application file.	3.4	\$400.00	\$1,360.00
Ward, James	Manager	09 Apr 2025	Accounting Assistance	Internal meeting to discuss revisions to accounting memorandums in response to comments received from auditors	1.0	\$500.00	\$500.00
Deravin, Susan	Senior Manager	09 Apr 2025	Accounting Assistance	Internal meeting to discuss revisions to be accounting memorandums in	1.0	\$600.00	\$600.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				response to comments received from auditors			
				Internal meeting to discuss revisions to			
			Accounting	accounting memorandums in response			
Leno, Georges	Executive Director	09 Apr 2025	Assistance	to comments received from auditors	1.0	\$700.00	\$700.00
				Continue review of responses and			
			Accounting	updates to accounting memorandum to			
Leno, Georges	Executive Director	09 Apr 2025	Assistance	address auditor comments	2.0	\$700.00	\$1,400.00
				Review research accounting			
				considerations and draft response to			
I C	E	00 4 2025	Accounting	management relating to liabilities	0.4	¢700.00	¢200.00
Leno, Georges	Executive Director	09 Apr 2025	Assistance	subject to compromise	0.4	\$700.00	\$280.00
			A	Continue review of responses and			
Deravin, Susan	Senior Manager	09 Apr 2025	Accounting Assistance	updates to accounting memorandum to address auditor comments	2.0	\$600.00	\$1,200.00
Deraviii, Susaii	Sellioi Managei	09 Apr 2023	Assistance	Research accounting considerations	2.0	\$600.00	\$1,200.00
				and draft response to management			
			Accounting	relating to liabilities subject to			
Deravin, Susan	Senior Manager	09 Apr 2025	Assistance	compromise	0.3	\$600.00	\$180.00
,	5	1	Accounting	Review and provide comments on the			•
Deravin, Susan	Senior Manager	10 Apr 2025	Assistance	March Fee Application	2.3	\$600.00	\$1,380.00
Deravin, Susun	Semoi Manager	10 / ipi 2023	7 ISSISTATION	Email to J. Arsenault and K. Scholes to	2.3	Φ000.00	ψ1,500.00
				deliver revised accounting			
				memorandum drafts covering goodwill			
				and indefinite life intangible asset			
			Accounting	impairment and long lived asset			
Ward, James	Manager	10 Apr 2025	Assistance	impairment.	0.2	\$500.00	\$100.00
				Draft response to General Counsel			
			Accounting	comments on February Fee			
Deravin, Susan	Senior Manager	11 Apr 2025	Assistance	Application	0.9	\$600.00	\$540.00
				Email to J. Arsenault and K. Scholes to			
				deliver draft of executive summary			
				accounting memorandum and 2024			
777 1 T	3.6	11 4 2025	Accounting	interim and final orders summary	0.2	Φ500.00	Ф100.00
Ward, James	Manager	11 Apr 2025	Assistance	workbook.	0.2	\$500.00	\$100.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Meeting with management to discuss			
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin, J. Ward Franchise Group			
Ward, James	Manager	14 Apr 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.8	\$500.00	\$400.00
				Meeting with management to discuss			
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin, J. Ward Franchise Group			
Deravin, Susan	Senior Manager	14 Apr 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.8	\$600.00	\$480.00
				Meeting with management to discuss			
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin, J. Ward Franchise Group			
Leno, Georges	Executive Director	14 Apr 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.8	\$700.00	\$560.00
				Preliminary review of auditor			
			Accounting	comments on debt accounting		.	440000
Deravin, Susan	Senior Manager	14 Apr 2025	Assistance	memorandum	0.3	\$600.00	\$180.00
				Revise lease guaranty memorandum			
				and liabilities subject to compromise			
			Accounting	memorandum in response to auditor		* * * * * * * * * *	** * • • • •
Ward, James	Manager	14 Apr 2025	Assistance	feedback	0.7	\$500.00	\$350.00
				Status meeting with management and			
				auditors for status of deliverables and			
				key accounting issues. EY Attendees:			
				G. Leno, J. Ward Franchise Group			
				Attendees: K. Scholes, J. Arsenault			
				Deloitte Attendees: Z. Weston, M.			
TT7 1 T		15 1 2025	Accounting	Sciano, E. Seeton (EY Attendees left	0.0	# # # # # # # # # #	#1.50.00
Ward, James	Manager	15 Apr 2025	Assistance	early)	0.3	\$500.00	\$150.00
				Status meeting with management and			
				auditors for status of deliverables and			
				key accounting issues. EY Attendees:			
				G. Leno, J. Ward Franchise Group			
				Attendees: K. Scholes, J. Arsenault			
				Deloitte Attendees: Z. Weston, M.			
T	T ' D'	15 4 2025	Accounting	Sciano, E. Seeton (EY Attendees left	0.2	Φ 7 00 00	#210.00
Leno, Georges	Executive Director	15 Apr 2025	Assistance	early)	0.3	\$700.00	\$210.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Accounting	Review of auditor comments on			
Lanns, Gerohn	Partner	15 Apr 2025	Assistance	multiple accounting memorandum	0.5	\$750.00	\$375.00
		•		Analyze responses and updates to			
			Accounting	certain accounting memorandum to			
Leno, Georges	Executive Director	15 Apr 2025	Assistance	address auditor comments	1.4	\$700.00	\$980.00
				Review of responses and updates to			
			Accounting	accounting memorandum to address			
Deravin, Susan	Senior Manager	15 Apr 2025	Assistance	auditor comments	2.4	\$600.00	\$1,440.00
				Revise reorganization items			
			Accounting	memorandum in response to auditor			
Ward, James	Manager	15 Apr 2025	Assistance	comments	0.8	\$500.00	\$400.00
				Time spent addressing auditor			
			Accounting	comments left on the debtor-in-			
Van Hargett, William	Senior	15 Apr 2025	Assistance	possession memo.	1.2	\$400.00	\$480.00
				Executive review relating to responses			
			Accounting	to auditor comments prior to sharing			
Leno, Georges	Executive Director	16 Apr 2025	Assistance	with FRG management	0.6	\$700.00	\$420.00
				Executive review of responses and			
			Accounting	edits to debt accounting memorandum			
Leno, Georges	Executive Director	16 Apr 2025	Assistance	to address auditor comments	1.0	\$700.00	\$700.00
				Draft summary of open questions for			
			Accounting	executive review relating to auditor			
Deravin, Susan	Senior Manager	16 Apr 2025	Assistance	comments	0.6	\$600.00	\$360.00
				Review responses and edits to debt			
			Accounting	accounting memorandum to address			
Deravin, Susan	Senior Manager	16 Apr 2025	Assistance	auditor comments	0.2	\$600.00	\$120.00
				Summarize list of accounting treatment			
			Accounting	questions still open to confirm with			
Ward, James	Manager	16 Apr 2025	Assistance	Management	0.4	\$500.00	\$200.00
			Accounting	Update debtor in possession memo for			
Robison, Greg	Manager	16 Apr 2025	Assistance	auditor feedback	0.6	\$500.00	\$300.00
, ,	<u> </u>			Executive review of edits to			
				accounting memorandum to include			
			Accounting	management responses to open			
Leno, Georges	Executive Director	18 Apr 2025	Assistance	questions	1.0	\$700.00	\$700.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Research accounting considerations			
				and draft response to management			
T 0	D	10 4 2025	Accounting	relating to The Vitamin Shoppe	1.0	Φ 7 00 00	Φ 7 00 00
Leno, Georges	Executive Director	18 Apr 2025	Assistance	classification as helo for sale	1.0	\$700.00	\$700.00
			A	Draft edits to accounting memorandum			
Danarin Cusan	Canian Managan	10 1 2025	Accounting Assistance	to include management responses to	1.6	\$600.00	\$060.00
Deravin, Susan	Senior Manager	18 Apr 2025	Assistance	open questions Meeting with management to discuss	1.0	\$600.00	\$960.00
				status of deliverables in progress and			
I				open issues. EY Attendees: G. Leno, S.			
I			Accounting	Deravin, C. Lowe Franchise Group			
Leno, Georges	Executive Director	21 Apr 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.5	\$700.00	\$350.00
Lene, Georges	Executive Birector	2111012023	1 ISSISTATION	Meeting with management to discuss	0.5	Ψ700.00	ψ220.00
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin, C. Lowe Franchise Group			
Deravin, Susan	Senior Manager	21 Apr 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00
			Accounting	Research on Buddy's acquisition of			
Leno, Georges	Executive Director	21 Apr 2025	Assistance	franchisees	1.0	\$700.00	\$700.00
		1	Accounting	Research on Pet Supplies Plus rejected		·	
Leno, Georges	Executive Director	25 Apr 2025	Assistance	executory contracts	1.0	\$700.00	\$700.00
Leno, Georges	Executive Director	25 11pt 2025			1.0	Ψ700.00	Ψ700.00
D C-	C · M	20 4 2025	Accounting	Preliminary review of April Fee	0.5	¢<00.00	¢200.00
Deravin, Susan	Senior Manager	28 Apr 2025	Assistance	Application	0.5	\$600.00	\$300.00
			Accounting				
Deravin, Susan	Senior Manager	29 Apr 2025	Assistance	Review of April Fee Application	1.5	\$600.00	\$900.00
I				Clear comments on the Review the			
				summary deck discussing accounting			
D : 0		0136 0005	Accounting	considerations relating to the Vitamin	0.0	Φ.600.00	# 400 00
Deravin, Susan	Senior Manager	01 May 2025	Assistance	Shoppe sale and presentation	0.8	\$600.00	\$480.00
				Meeting with management to discuss			
				status of deliverables in progress and			
			Accounting	open issues. EY Attendees: G. Leno, S. Deravin. Franchise Group Attendees:			
Deravin, Susan	Senior Manager	05 May 2025	Assistance	K. Scholes, J. Arsenault	0.4	\$600.00	\$240.00
Deraviii, Susaii	Scillor Mallager	03 May 2023	Assistance	IX. Delitoies, J. Albellault	0.4	φυυυ.υυ	\$ 4 0.00

		Transaction	Project			Hourly	_
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Meeting with management to discuss			
				status of deliverables in progress and open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin. Franchise Group Attendees:			
Leno, Georges	Executive Director	05 May 2025	Assistance	K. Scholes, J. Arsenault	0.4	\$700.00	\$280.00
Zeno, Georges	Executive Birector	00 1114 2020	7 ISSISTANCE	Meeting with management to discuss	0.1	Ψ700.00	Ψ200.00
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin. Franchise Group Attendees:			
Deravin, Susan	Senior Manager	12 May 2025	Assistance	K. Scholes, J. Arsenault	0.3	\$600.00	\$180.00
				Meeting with management to discuss			
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
		10.15 0005	Accounting	Deravin. Franchise Group Attendees:	0.2	Φ π οο οο	#21 0.00
Leno, Georges	Executive Director	12 May 2025	Assistance	K. Scholes, J. Arsenault	0.3	\$700.00	\$210.00
			Accounting	Read and comment on note regarding			
Hornecker, Peter	Partner	12 May 2025	Assistance	audit entity requirements	0.3	\$750.00	\$225.00
				Review a restructuring step plan			
				provided by the Financial Accounting			
C4 A161-	M	12 M 2025	Accounting Assistance	Advisory Services team and provide	0.5	\$500.00	\$250.00
Cortez, Alfredo	Manager	12 May 2025	Assistance	comments Meeting with management to discuss	0.5	\$300.00	\$250.00
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin. Franchise Group Attendees:			
Deravin, Susan	Senior Manager	20 May 2025	Assistance	K. Scholes, J. Arsenault	0.4	\$600.00	\$240.00
,		•		Meeting with management to discuss			
				status of deliverables in progress and			
				open issues. EY Attendees: G. Leno, S.			
			Accounting	Deravin. Franchise Group Attendees:			
Leno, Georges	Executive Director	20 May 2025	Assistance	K. Scholes, J. Arsenault	0.4	\$700.00	\$280.00
				Research guidance related to			
				accounting considerations for cure			
Damaria Cara	C-ui-uM-u-	20 M 2025	Accounting	costs related to a sale while in	0.7	¢(00.00	¢420.00
Deravin, Susan	Senior Manager	20 May 2025	Assistance	bankruptcy	0.7	\$600.00	\$420.00
_		2016 2025	Accounting	Initial research emergence financial	1.0		6-2 0 00
Derrickson, Michelle	Senior	20 May 2025	Assistance	statement benchmarks of companies	1.8	\$400.00	\$720.00

		Transaction	Project		**	Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				who have had a sale of a business			
				while in Chapter 11.			
				Review and provide comments on the			
				summary deck discussing accounting			
			Accounting	considerations relating to the Vitamin			
Deravin, Susan	Senior Manager	21 May 2025	Assistance	Shoppe sale and presentation	1.4	\$600.00	\$840.00
			Accounting	Researching guidance and benchmarks			
Asplund, Jeremy	Senior Manager	21 May 2025	Assistance	related to cure costs	0.7	\$600.00	\$420.00
		•		Review the most updated Plan of			
				Reorganization and plan supplement to			
			Accounting	identify potential accounting			
Derrickson, Michelle	Senior	21 May 2025	Assistance	considerations	0.6	\$400.00	\$240.00
		_		Internal meeting to discuss			
				engagement status and accounting			
				considerations related to most recent			
				plan of reorganization amendment. EY			
			Accounting	Attendees: S. Deravin, J. Asplund, K.			
Deravin, Susan	Senior Manager	22 May 2025	Assistance	Kulju, M. Derrickson	0.5	\$600.00	\$300.00
				Internal meeting to discuss			
				engagement status and accounting			
				considerations related to most recent			
				plan of reorganization amendment. EY			
			Accounting	Attendees: S. Deravin, J. Asplund, K.			
Asplund, Jeremy	Senior Manager	22 May 2025	Assistance	Kulju, M. Derrickson	0.5	\$600.00	\$300.00
				Internal meeting to discuss			
				engagement status and accounting			
				considerations related to most recent			
				plan of reorganization amendment. EY			
			Accounting	Attendees: S. Deravin, J. Asplund, K.			
Kulju, Keenan	Manager	22 May 2025	Assistance	Kulju, M. Derrickson	0.5	\$500.00	\$250.00
				Internal meeting to discuss			
				engagement status and accounting			
				considerations related to most recent			
				plan of reorganization amendment. EY			
	_		Accounting	Attendees: S. Deravin, J. Asplund, K.			
Derrickson, Michelle	Senior	22 May 2025	Assistance	Kulju, M. Derrickson	0.5	\$400.00	\$200.00

		Transaction	Project			Hourly	_
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			A	Review guidance and benchmarks related to accounting for a sale of a			
Deravin, Susan	Senior Manager	22 May 2025	Accounting Assistance	business while under bankruptcy	1	\$600.00	\$600.00
Deraviii, Susaii	Schiol Manager	22 May 2023	Assistance	Internal meeting to discuss content and	1	\$000.00	\$000.00
				potential conclusions regarding the			
			Accounting	sale of Vitamin Shoppe. EY Attendees:			
Deravin, Susan	Senior Manager	27 May 2025	Assistance	S. Deravin, J. Asplund, K. Kulju.	0.6	\$600.00	\$360.00
		•		Internal meeting to discuss content and			
				potential conclusions regarding the			
			Accounting	sale of Vitamin Shoppe. EY Attendees:			
Asplund, Jeremy	Senior Manager	27 May 2025	Assistance	S. Deravin, J. Asplund, K. Kulju.	0.6	\$600.00	\$360.00
				Internal meeting to discuss content and			
			A	potential conclusions regarding the			
Kulju, Keenan	Manager	27 May 2025	Accounting Assistance	sale of Vitamin Shoppe. EY Attendees: S. Deravin, J. Asplund, K. Kulju.	0.6	\$500.00	\$300.00
Kuiju, Keenan	Manager	27 May 2023			0.0	\$300.00	\$300.00
TZ 1' TZ	3.6	27.16 2025	Accounting	Began drafting Vitamin Shoppe sale	0.4	Φ 7 00 00	#2 00 00
Kulju, Keenan	Manager	27 May 2025	Assistance	deck slides (cure costs)	0.4	\$500.00	\$200.00
				Read through updated Plan of Reorganization and draft the Vitamin			
			Accounting	Shoppe sale deck slides for			
Derrickson, Michelle	Senior	27 May 2025	Assistance	Management	2.4	\$400.00	\$960.00
Derrickson, wheneve	Semoi	27 Way 2023	7 ISSISTANCE	Ongoing research emergence financial	2.1	Ψ100.00	Ψ,00.00
				statement benchmarks of companies			
			Accounting	who have had a sale of a business			
Derrickson, Michelle	Senior	27 May 2025	Assistance	while in Chapter 11.	1	\$400.00	\$400.00
				Internal meeting to discuss execution			
				of the Vitamin Shoppe sale deck and			
			Accounting	research for benchmarking. EY			
Kulju, Keenan	Manager	28 May 2025	Assistance	Attendees: K. Kulju, M. Derrickson	0.5	\$500.00	\$250.00
				Internal meeting to discuss execution			
			Aggoveting	of the Vitamin Shoppe sale deck and research for benchmarking. EY			
Derrickson, Michelle	Senior	28 May 2025	Accounting Assistance	Attendees: K. Kulju, M. Derrickson	0.5	\$400.00	\$200.00
Defficason, whethere	Schlor	20 May 2023	Assistance	Initial review and providing comments	0.5	Ψ+00.00	φ200.00
			Accounting	on summary deck discussing Vitamin			
Asplund, Jeremy	Senior Manager	28 May 2025	Assistance	Shoppe sale and presentation	0.6	\$600.00	\$360.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Accounting	Continued drafting Vitamin Shoppe			
Kulju, Keenan	Manager	28 May 2025	Assistance	sale deck slides (cure costs)	0.3	\$500.00	\$150.00
				Ongoing research emergence financial			
				statement benchmarks of companies			
			Accounting	who have had a sale of a business			
Derrickson, Michelle	Senior	28 May 2025	Assistance	while in Chapter 11.	0.6	\$400.00	\$240.00
			Accounting	Initial preparation of the May time			
Derrickson, Michelle	Senior	28 May 2025	Assistance	keeping application file.	0.4	\$400.00	\$160.00
				First round of updates to the Vitamin			
			Accounting	Shoppe sale deck per Senior Manager			
Derrickson, Michelle	Senior	28 May 2025	Assistance	review	0.8	\$400.00	\$320.00
				Second round of updates to Vitamin			
D 11 3611	a .	2016 2025	Accounting	Shoppe sale deck per Senior Manager	0.4	# 400 00	#1 (0.00
Derrickson, Michelle	Senior	28 May 2025	Assistance	review	0.4	\$400.00	\$160.00
			Accounting	Continue preparation of the time			
Derrickson, Michelle	Senior	28 May 2025	Assistance	keeping application file.	0.6	\$400.00	\$240.00
				Internal walkthrough with Senior			
				Manager group to review the Vitamin			
				Shoppe sale deck for Management, to			
			A	be presented on 6/3/2025. EY			
Deravin, Susan	Senior Manager	29 May 2025	Accounting Assistance	Attendees: S. Deravin, J. Asplund, K. Kulju, M. Derrickson	0.6	\$600.00	\$360.00
Deravin, Susan	Senior Manager	29 May 2023	Assistance	Internal walkthrough with Senior	0.0	\$600.00	\$300.00
				Manager group to review the Vitamin			
				Shoppe sale deck for Management, to			
				be presented on 6/3/2025. EY			
			Accounting	Attendees: S. Deravin, J. Asplund, K.			
Asplund, Jeremy	Senior Manager	29 May 2025	Assistance	Kulju, M. Derrickson	0.6	\$600.00	\$360.00
		,y = 4. 4 0		Internal walkthrough with Senior		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4
				Manager group to review the Vitamin			
				Shoppe sale deck for Management, to			
				be presented on 6/3/2025. EY			
			Accounting	Attendees: S. Deravin, J. Asplund, K.			
Kulju, Keenan	Manager	29 May 2025	Assistance	Kulju, M. Derrickson	0.6	\$500.00	\$300.00

		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal walkthrough with Senior			
				Manager group to review the Vitamin			
				Shoppe sale deck for Management, to			
				be presented on 6/3/2025. EY			
D '1 M'1 II	G .	20.14 2025	Accounting	Attendees: S. Deravin, J. Asplund, K.	0.6	¢400.00	#240.00
Derrickson, Michelle	Senior	29 May 2025	Assistance	Kulju, M. Derrickson	0.6	\$400.00	\$240.00
				Researching guidance and benchmarks			
A 1 1 T	C · M	20.14 2025	Accounting	related to accounting for a sale of a	0.0	Φ.COO.OO	ф400 00
Asplund, Jeremy	Senior Manager	29 May 2025	Assistance	business while under bankruptcy	0.8	\$600.00	\$480.00
			Accounting	Addressing review comments for			
Kulju, Keenan	Manager	29 May 2025	Assistance	Vitamin Shoppe sale deck	0.8	\$500.00	\$400.00
				Research pertaining to treatment of			
			Accounting	cure costs as Liabilities Subject to			
Kulju, Keenan	Manager	29 May 2025	Assistance	Compromise	0.8	\$500.00	\$400.00
				Ongoing research financial statement			
				benchmarks of companies who have			
			Accounting	had a sale of a business while in			
Derrickson, Michelle	Senior	29 May 2025	Assistance	Chapter 11.	1.1	\$400.00	\$440.00
				Updating and addressing review			
			Accounting	comments on the Vitamin Shoppe sale			
Derrickson, Michelle	Senior	29 May 2025	Assistance	deck	0.8	\$400.00	\$320.00
				Day 1 addressing Technical			
				Accounting Advisory Group request to			
				research guidance and benchmarks			
N. CC 11 F	g .	20.16 2025	Accounting	related to accounting for a sale of a	,	# 400 00	# 400 00
Naffakh, Tasneem	Senior	29 May 2025	Assistance	business while under bankruptcy	1	\$400.00	\$400.00
				Internal walkthrough with Executive			
				Director to discuss the Vitamin Shoppe			
				sale deck for Management, to be			
			A a a a + i	presented on 6/3/2025. EY Attendees:			
Lama Caamas	Evanutiva Dima-t-	20 Mars 2025	Accounting	G. Leno, S. Deravin, J. Asplund, K.	0.5	\$700.00	\$250.00
Leno, Georges	Executive Director	30 May 2025	Assistance	Kulju, M. Derrickson	0.5	\$700.00	\$350.00
				Internal walkthrough with Executive			
			Accounting	Director to discuss the Vitamin Shoppe sale deck for Management, to be			
Deravin, Susan	Senior Manager	30 May 2025	Accounting Assistance	presented on 6/3/2025. EY Attendees:	0.5	\$600.00	\$300.00
Deraviii, Susan	sellior ivialiager	30 May 2023	Assistance	presented on 0/3/2023. Ex Attendees:	0.3	\$000.00	\$300.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Name	Rank	Date	Category	G. Leno, S. Deravin, J. Asplund, K.	110415	Rate	rec
				Kulju, M. Derrickson			
				Internal walkthrough with Executive			
				Director to discuss the Vitamin Shoppe			
				sale deck for Management, to be			
				presented on 6/3/2025. EY Attendees:			
			Accounting	G. Leno, S. Deravin, J. Asplund, K.			
Asplund, Jeremy	Senior Manager	30 May 2025	Assistance	Kulju, M. Derrickson	0.5	\$600.00	\$300.00
				Internal walkthrough with Executive			
				Director to discuss the Vitamin Shoppe			
				sale deck for Management, to be			
				presented on 6/3/2025. EY Attendees:			
			Accounting	G. Leno, S. Deravin, J. Asplund, K.			
Kulju, Keenan	Manager	30 May 2025	Assistance	Kulju, M. Derrickson	0.5	\$500.00	\$250.00
				Internal walkthrough with Executive			
				Director to discuss the Vitamin Shoppe			
				sale deck for Management, to be			
				presented on 6/3/2025. EY Attendees:			
			Accounting	G. Leno, S. Deravin, J. Asplund, K.			
Derrickson, Michelle	Senior	30 May 2025	Assistance	Kulju, M. Derrickson	0.5	\$400.00	\$200.00
				Review step plan for post emergence			
D	G ' 16	2015 2025	Accounting	organization structure for reporting	0.0	Φ.600.00	# 400 00
Deravin, Susan	Senior Manager	30 May 2025	Assistance	considerations.	0.8	\$600.00	\$480.00
				Reviewing the updated summary deck			
А 1 1 Т	C . M	20.14 2025	Accounting	discussing Vitamin Shoppe sale and	0.7	Φ.COO OO	Ф. 12 0.00
Asplund, Jeremy	Senior Manager	30 May 2025	Assistance	presentation	0.7	\$600.00	\$420.00
				Perform additional ongoing research			
				for emergence financial statement			
			A 4.	benchmarks of companies who have			
Domistrast Mister	Com:	20 Mars 2025	Accounting	had a sale of a business while in	2.0	\$400.00	¢1 500 00
Derrickson, Michelle	Senior	30 May 2025	Assistance	Chapter 11.	3.8	\$400.00	\$1,520.00
				Review the research performed by			
			Accounting	senior in response to Technical Accounting Advisory Group request			
Oakley, Will	Senior Manager	30 May 2025	Assistance	for guidance and benchmarks related to	0.5	\$600.00	\$300.00
Oakiey, will	Sellioi Maliager	30 May 2023	Assistance	101 guidance and benchmarks felated to	0.5	\$000.00	\$300.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
2				accounting for a sale of a business while under bankruptcy			
				Day 2 addressing Technical			
				Accounting Advisory Group request to research guidance and benchmarks			
			Accounting	related to accounting for a sale of a			
Naffakh, Tasneem	Senior	30 May 2025	Assistance	business while under bankruptcy	0.5	\$400.00	\$200.00
				Meeting with management to discuss			
				presentation of costs related to Vitamin			
			Accounting	Shoppe sale. EY Attendees: J. Asplund, S. Deravin. Franchise Group			
Deravin, Susan	Senior Manager	02 Jun 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00
				Meeting with management to discuss			
				presentation of costs related to Vitamin			
				Shoppe sale. EY Attendees: J.			
A 1 1 T	G : M	02 1 2025	Accounting	Asplund, S. Deravin. Franchise Group	0.5	Φ.COO 00	#200.00
Asplund, Jeremy	Senior Manager	02 Jun 2025	Assistance	Attendees: K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00
				Total	999.8		\$510,460.00

PET SUPPLIES PLUS CARVEOUT TAX PROVISION

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal discussion regarding timing and preparation			
			Carveout	of Pet Supplies Plus carveout tax provision.			
			Tax	(Attendees: M. Sharf, S. Sudek, K. Winfree, L. Huynh			
Sudek, Stephen	Senior Manager	02 Apr 2025	Provision	Tho vo, L. Acosta)	0.6	\$750.00	\$450.00
			Carveout				
			Tax	Prepare Pet Supplies Plus carveout tax provision			
Huynh Tho vo, Le	Staff	02 Apr 2025	Provision	workbook.	3.7	\$275.00	\$1,017.50
				Internal walkthrough to understand the preparation			
			Carveout	process for the Pet Supplies Plus carveout tax			
			Tax	provision workbook. (Attendees: L. Huynh Tho vo, L.			
Huynh Tho vo, Le	Staff	02 Apr 2025	Provision	Acosta)	0.4	\$275.00	\$110.00
				Internal discussion regarding timing and preparation			
			Carveout	of Pet Supplies Plus carveout tax provision.			
			Tax	(Attendees: M. Sharf, S. Sudek, K. Winfree, L. Huynh			
Huynh Tho vo, Le	Staff	02 Apr 2025	Provision	Tho vo, L. Acosta)	0.6	\$275.00	\$165.00
				Internal discussion regarding timing and preparation			
			Carveout	of Pet Supplies Plus carveout tax provision.			
			Tax	(Attendees: M. Sharf, S. Sudek, K. Winfree, L. Huynh			
Sharf, Michael	Executive Director	02 Apr 2025	Provision	Tho vo, L. Acosta)	0.6	\$875.00	\$525.00
			~	Internal walkthrough to understand the preparation			
			Carveout	process for the Pet Supplies Plus carveout tax			
	g .	00 4 0005	Tax	provision workbook. (Attendees: L. Huynh Tho vo, L.	0.4	#410.00	Ø1.64.00
Acosta, Liezl	Senior	02 Apr 2025	Provision	Acosta)	0.4	\$410.00	\$164.00
			G .	Internal discussion regarding timing and preparation			
			Carveout	of Pet Supplies Plus carveout tax provision.			
A . T . 1	g :	02 4 2025	Tax	(Attendees: M. Sharf, S. Sudek, K. Winfree, L. Huynh	0.6	Ф410 OO	Φ 2 46 00
Acosta, Liezl	Senior	02 Apr 2025	Provision	Tho vo, L. Acosta)	0.6	\$410.00	\$246.00
			C	Internal discussion regarding timing and preparation			
			Carveout	of Pet Supplies Plus carveout tax provision.			
Winfree, Kelly	Senior Manager	02 Apr 2025	Tax Provision	(Attendees: M. Sharf, S. Sudek, K. Winfree, L. Huynh Tho vo, L. Acosta)	0.6	\$750.00	\$450.00
w miree, Keny	Semoi Manager	02 Apr 2025	2024 Tax	Prepare Pet Supplies Plus only allocation and	0.0	\$ / 50.00	\$ 4 30.00
			Provision	apportionment for use in the 2024 carveout financial			
O'Connor Lily	Senior	02 Apr 2025		statements.	1.6	\$410.00	\$656.00
O'Connor, Lily	Semor	02 Apr 2025	Assistance	Statements.	1.6	\$41U.UU	\$656.00

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			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Carveout	Internal discussion regarding 2024 Pet Supplies Plus			
			Tax	baseline tax provision from Franchise Group, Inc.			
Acosta, Liezl	Senior	03 Apr 2025	Provision	(Attendees: S. Sudek, L. Acosta)	0.5	\$410.00	\$205.00
			Carveout				
			Tax	Update Pet Supplies Plus carveout tax provision			
Huynh Tho vo, Le	Staff	03 Apr 2025	Provision	workbook.	3.7	\$275.00	\$1,017.50
			Carveout	Internal discussion regarding 2024 Pet Supplies Plus			
			Tax	baseline tax provision from Franchise Group, Inc.			
Sudek, Stephen	Senior Manager	03 Apr 2025	Provision	(Attendees: S. Sudek, L. Acosta)	0.5	\$750.00	\$375.00
			Carveout				
			Tax	Prepare deferred reversal analysis for Pet Supplies			
Acosta, Liezl	Senior	04 Apr 2025	Provision	Plus tax provision.	2.5	\$410.00	\$1,025.00
			Carveout				
	G	0.4.4. 000.7	Tax	Continued to update Pet Supplies Plus carveout tax	4.0	#25.5 0.0	01.155.00
Huynh Tho vo, Le	Staff	04 Apr 2025	Provision	provision workbook.	4.2	\$275.00	\$1,155.00
			Carveout				
	a :	07.4 2025	Tax	Review Pet Supplies Plus carveout tax provision	4.0	0.410.00	Ф1 733 00
Acosta, Liezl	Senior	07 Apr 2025	Provision	workbook.	4.2	\$410.00	\$1,722.00
			Carveout				
A 4 T'-1	G .	07.4 2025	Tax	D = ' == D + C = 1' D1= 1 C = 1 == 1 = 1 = 1	1.0	0410.00	¢770.00
Acosta, Liezl	Senior	07 Apr 2025	Provision	Review Pet Supplies Plus deferred reversal analysis.	1.9	\$410.00	\$779.00
			Carveout Tax	Internal discussion regarding outstanding items for Pet			
A 4 - T : 1	G i	07 4 2025		Supplies Plus carveout tax provision. (Attendees: L.	0.5	6410.00	¢205.00
Acosta, Liezl	Senior	07 Apr 2025	Provision	Huynh Tho vo, L. Acosta)	0.5	\$410.00	\$205.00
			Carveout Tax	Internal discussion regarding outstanding items for Pet			
Huynh Tho vo, Le	Staff	07 Apr 2025	Provision	Supplies Plus carveout tax provision. (Attendees: L. Huynh Tho vo, L. Acosta)	0.5	\$275.00	\$137.50
Truyiiii Tiio vo, Le	Stall	0 / Apt 2023			0.3	\$413.00	φ137.30
			Carveout	Update Pet Supplies Plus 2024 carveout tax provision			
			Tax	workbook for new baseline provision received from			
Acosta, Liezl	Senior	09 Apr 2025	Provision	the Franchise Group consolidated provision.	2.0	\$410.00	\$820.00
			Carveout				
			Tax	Review Pet Supplies Plus carveout tax provision			
Sudek, Stephen	Senior Manager	09 Apr 2025	Provision	workbook.	2.0	\$750.00	\$1,500.00
			Carveout				
			Tax	Review Pet Supplies Plus carveout tax provision state			
Sudek, Stephen	Senior Manager	10 Apr 2025	Provision	bonus depreciation calculation.	1.3	\$750.00	\$975.00

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			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Carveout	Internal discussion and review of Pet Supplies Plus			
			Tax	carveout tax provision calculations. (Attendees: M.			
Sudek, Stephen	Senior Manager	10 Apr 2025	Provision	Sharf, K. Winfree, S. Sudek)	0.7	\$750.00	\$525.00
			Carveout	Internal discussion and review of Pet Supplies Plus			
177' C 17 11	G : M	10 4 2025	Tax	carveout tax provision calculations. (Attendees: M.	0.7	Φ 7 50 00	0.52.5 0.0
Winfree, Kelly	Senior Manager	10 Apr 2025	Provision	Sharf, K. Winfree, S. Sudek)	0.7	\$750.00	\$525.00
			Carveout Tax	Internal discussion and review of Pet Supplies Plus			
Sharf, Michael	Executive Director	10 4 mm 2025	Provision	carveout tax provision calculations. (Attendees: M. Sharf, K. Winfree, S. Sudek)	0.7	\$875.00	\$612.50
Shari, Michael	Executive Director	10 Apr 2025	Carveout	Shari, K. Winiree, S. Sudek)	0.7	\$873.00	\$612.30
			Tax	Continue to review Pet Supplies Plus carveout tax			
Sudek, Stephen	Senior Manager	11 Apr 2025	Provision	provision workbook.	1.4	\$750.00	\$1,050.00
Sudek, Stephen	Semoi Manager	11 Apr 2023	TTOVISION	Internal discussion regarding Pet Supplies Plus	1.7	\$750.00	\$1,030.00
			Carveout	carveout financial statements and impact to tax			
			Tax	provision. (Attendees: M. Sharf, K. Winfree, S.			
Sudek, Stephen	Senior Manager	11 Apr 2025	Provision	Sudek)	0.6	\$750.00	\$450.00
				Internal discussion regarding Pet Supplies Plus	****	4,000.00	4 10 0100
			Carveout	carveout financial statements and impact to tax			
			Tax	provision. (Attendees: M. Sharf, K. Winfree, S.			
Winfree, Kelly	Senior Manager	11 Apr 2025	Provision	Sudek)	0.6	\$750.00	\$450.00
			Carveout				
			Tax	Detail review of Pet Supplies Plus income tax			
Winfree, Kelly	Senior Manager	11 Apr 2025	Provision	footnote.	0.5	\$750.00	\$375.00
				Internal discussion regarding Pet Supplies Plus			
			Carveout	carveout financial statements and impact to tax			
			Tax	provision. (Attendees: M. Sharf, K. Winfree, S.			
Sharf, Michael	Executive Director	11 Apr 2025	Provision	Sudek)	0.6	\$875.00	\$525.00
			Carveout				
M. C M 11		16 4 2027	Tax	Review and respond to T. Vecchioni at Pet Supplies	1.0	Φ 7 50.00	ФООО ОО
Winfree, Kelly	Senior Manager	16 Apr 2025	Provision	Plus on carveout tax provision questions.	1.2	\$750.00	\$900.00
			Carveout	Internal discussion regarding questions sent by T.			
			Tax	Vecchiono at Pet Supplies Plus and next steps to			
Winfree, Kelly	Senior Manager	17 Apr 2025	Provision	update workbook. (Attendees: S. Sudek, K. Winfree)	0.8	\$750.00	\$600.00
			Carveout	Internal discussion regarding questions sent by T.			
			Tax	Vecchiono at Pet Supplies Plus and next steps to			
Sudek, Stephen	Senior Manager	17 Apr 2025			0.8	\$750.00	\$600.00
Sudek, Stephen	Senior Manager	17 Apr 2025	Provision	update workbook. (Attendees: S. Sudek, K. Winfree)	0.8	\$750.00	\$600.00

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Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
			Carveout Tax	Update Pet Supplies Plus carveout tax provision workbook and income tax footnote in financial			
Sudek, Stephen	Senior Manager	18 Apr 2025	Provision	statements.	1.0	\$750.00	\$750.00
				Total	42.5		\$21,062.00

ROUTINE ON-CALL

						Hourly	
Name	Rank	Transaction Date	Project Category	Description	Hours	Rate	Fee
Hallford, Stephanie	Manager	06 Nov 2024	Routine On-Call	Research where to send Form 2220.	0.3	\$625.00	\$187.50
Wagler, Derrick	Partner	07 Nov 2024	Routine On-Call	Call with General Counsel's Office on billing and other steps around bankruptcy.	1.0	\$900.00	\$900.00
Winfree, Kelly	Senior Manager	15 Nov 2024	Routine On-Call	Prepare bankruptcy declaration, new Master Services Agreement and statements of work.	1.5	\$750.00	\$1,125.00
Winfree, Kelly	Senior Manager	18 Nov 2024	Routine On-Call	Prepare bankruptcy declaration, new Master Services Agreement and statements of work.	1.5	\$750.00	\$1,125.00
Winfree, Kelly	Senior Manager	18 Nov 2024	Routine On-Call	Pull 2019-2023 tax returns for Franchise Group, Inc. and all subsidiaries as well as supporting documents requested by the 2L lenders.	0.5	\$750.00	\$375.00
Winfree, Kelly	Senior Manager	18 Nov 2024	Routine On-Call	External call with K. Scholes and J. Arsenault at Franchise Group, Inc. and D. Kelsall at Alix Partners regarding tax assets on the books of Freedom VCM Inc.	0.5	\$750.00	\$375.00
Winfree, Kelly	Senior Manager	19 Nov 2024	Routine On-Call	Pull 2019-2023 tax returns for Franchise Group, Inc. and all subsidiaries as well as supporting documents requested by the 2L lenders.	1.0	\$750.00	\$750.00
Hallford, Stephanie	Manager	25 Nov 2024	Routine On-Call	Review account history and prepare Internal Revenue Service collection hold and transcript request.	0.3	\$625.00	\$187.50
Owen, Karen	Staff	25 Nov 2024	Routine On-Call	Obtained Internal Revenue Service transcript.	1.0	\$275.00	\$275.00
Hallford, Stephanie	Manager	26 Nov 2024	Routine On-Call	Review Internal Revenue Service 2022 Form 1120 transcript and consult with team on options for dealing with balance due and submitting Form 2220.	0.8	\$625.00	\$500.00
Hallford, Stephanie	Manager	27 Nov 2024	Routine On-Call	Provided update on status of collection hold request and review of transcripts	0.5	\$625.00	\$312.50
Winfree, Kelly	Senior Manager	18 Dec 2024	Routine On-Call	Pillowtex analysis in response to U.S. Trustee request.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	19 Dec 2024	Routine On-Call	Pillowtex analysis in response to U.S. Trustee request.	2.5	\$750.00	\$1,875.00
Hallford, Stephanie	Manager	21 Jan 2025	Routine On-Call	Review account history and prepare Internal Revenue Service transcript request to check on status of Form 1139.	0.5	\$625.00	\$312.50

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N	Dl.	Towns of a Date	Decised Codes	Description		Hourly	F
Name	Rank	Transaction Date	Project Category	Description	Hours	Rate	Fee
Jones, Kenisha	Senior	22 Jan 2025	Routine On-Call	Called the Internal Revenue Service for 2022 and 2023 account transcripts.	2.0	\$410.00	\$820.00
Hallford, Stephanie	Manager	24 Jan 2025	Routine On-Call	Review Internal Revenue Service internal transcripts and email correspondence with R. Howard regarding unposted August 2023 tax return and how to check status of Form 1139 filed in August 2024.	0.8	\$625.00	\$500.00
Howard, Rebecca	Senior Manager	25 Jan 2025	Routine On-Call	Review Internal Revenue Service internal transcripts and replied to S. Hallford's email correspondence regarding account issues and recommended next steps.	0.5	\$750.00	\$375.00
Winfree, Kelly	Senior Manager	28 Jan 2025	Routine On-Call	Prepare fee schedule for time through December 31, 2024.	4.0	\$750.00	\$3,000.00
Hallford, Stephanie	Manager	28 Jan 2025	Routine On-Call	Pulled updated 2023 Internal Revenue Service transcript and responded to R. Howard's comments on status of Form 1139.	1.0	·	\$625.00
Hallford, Stephanie	Manager	29 Jan 2025	Routine On-Call	Review Internal Revenue Service transcripts and email K. Winfree and D. Wagler with an update regarding status of August 2023 tax return and Form 1139.	1.0	\$625.00	\$625.00
Winfree, Kelly	Senior Manager	04 Feb 2025	Routine On-Call	Prepare fee schedule for time through December 31, 2024.	2.0	\$750.00	\$1,500.00
Winfree, Kelly	Senior Manager	06 Feb 2025	Routine On-Call	Prepare fee schedule for time through December 31, 2024.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	12 Feb 2025	Routine On-Call	Prepare fee schedule for time through December 31, 2024.	1.0	\$750.00	\$750.00
Hallford, Stephanie	Manager	14 Feb 2025	Routine On-Call	Review account history and prepare Internal Revenue Service transcript request to check on status of Form 1139.	0.5	\$625.00	\$312.50
Hallford, Stephanie	Manager	21 Feb 2025	Routine On-Call	Review account history and prepare Internal Revenue Service transcript request to check on status of Form 1139, Application for Tentative Refund.	1.2	\$625.00	\$750.00
Hallford, Stephanie	Manager	24 Feb 2025	Routine On-Call	Review Internal Revenue Service internal transcripts for status of unposted August 2023 tax return and how to check status of Form 1139, Application for Tentative Refund filed in August 2024.	0.5	\$625.00	\$312.50
Hallford, Stephanie	Manager	25 Feb 2025	Routine On-Call	Pulled updated 2023 Internal Revenue Service transcript check status of Form 1139, Application for Tentative Refund.	1.5	\$625.00	\$937.50

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						Hourly	-
Name	Rank	Transaction Date	Project Category	Description 12022 to 150 1	Hours	Rate	Fee
				Internal discussion regarding August 2023 tax refund as Form 1139, Application for Tentative Refund to			
				determine next steps with the Internal Revenue Service.			
Wagler, Derrick	Partner	06 Mar 2025	Routine On-Call	(Attendees: D. Wagler, K. Winfree)	0.4	\$900.00	\$360.00
8 /				Internal discussion regarding August 2023 tax refund as			
				Form 1139, Application for Tentative Refund to			
	Senior			determine next steps with the Internal Revenue Service.			
Winfree, Kelly	Manager	06 Mar 2025	Routine On-Call	(Attendees: D. Wagler, K. Winfree)	0.4	\$750.00	\$300.00
777' C 17 11	Senior	17.14 2025	D .: 0 C.11	D E1 C L' .'	6.0	Φ 7 50.00	Φ4. 7 00.00
Winfree, Kelly	Manager Senior	17 Mar 2025	Routine On-Call	Prepare February fee application.	6.0	\$750.00	\$4,500.00
Winfree, Kelly	Manager	18 Mar 2025	Routine On-Call	Continue to prepare February fee application.	3.0	\$750.00	\$2,250.00
				Respond to question regarding proof of filing for Form			
Hallford, Stephanie	Manager	28 Mar 2025	Routine On-Call	1139, Application for Tentative Refund.	0.5	\$625.00	\$312.50
				Call with N. Warther at Kirkland & Ellis to discuss			
	Senior			Franchise Group, Inc. tax refunds expected. (Attendees:			
Winfree, Kelly	Manager	07 Apr 2025	Routine On-Call	D. Wagler, B. Korbutt, K. Winfree)	0.5	\$750.00	\$375.00
•		•		Call with N. Warther at Kirkland & Ellis to discuss			
				Franchise Group, Inc. tax refunds expected. (Attendees:			
Wagler, Derrick	Partner	07 Apr 2025	Routine On-Call	D. Wagler, B. Korbutt, K. Winfree)	0.5	\$900.00	\$450.00
		•		Call with N. Warther at Kirkland & Ellis to discuss			
				Franchise Group, Inc. tax refunds expected. (Attendees:			
Korbutt, Brian	Partner	07 Apr 2025	Routine On-Call	D. Wagler, B. Korbutt, K. Winfree)	0.5	\$900.00	\$450.00
,		•		Review Franchise Group, Inc. account history for last 2			
				years and prepare Internal Revenue Service transcript			
Hallford, Stephanie	Manager	10 Apr 2025	Routine On-Call	request.	0.5	\$625.00	\$312.50
				Review Internal Revenue Service transcripts for last 2			
Hallford Stanbania	Managan	16 Am 2025	Dayting On Call	years and provide update on status of August 2023 tax refund.	0.0	\$625.00	\$500.00
Hallford, Stephanie	Manager Senior	16 Apr 2025	Routine On-Call	Iciuiid.	0.8	\$625.00	\$500.00
Winfree, Kelly	Manager	21 Apr 2025	Routine On-Call	Prepare March fee summary application.	4.0	\$750.00	\$3,000.00
,,	Senior			1		.,	,
Winfree, Kelly	Manager	24 Apr 2025	Routine On-Call	Prepare March fee summary application.	4.0	\$750.00	\$3,000.00
	Senior			Review information shared regarding Sylvan gain			
Ritter, Jarryd	Manager	28 Apr 2025	Routine On-Call	calculation and state sourcing considerations.	0.5	\$750.00	\$375.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
O'Connor, Lily	Senior	28 Apr 2025	Routine On-Call	Review 2024 allocation and apportionment to determine most material states for Sylvan gain analysis.	0.3	\$410.00	\$123.00
Smith, Jess	Manager	29 Apr 2025	Routine On-Call	Internal discussion regarding Sylvan state sourcing study. (Attendees: J. Smith, J. Ritter)	0.4	\$625.00	\$250.00
Ritter, Jarryd	Senior Manager	29 Apr 2025	Routine On-Call	Internal discussion regarding Sylvan state sourcing study. (Attendees: J. Smith, J. Ritter)	0.4	\$750.00	\$300.00
Smith, Jess	Manager	30 Apr 2025	Routine On-Call	Set up Sylvan gain sourcing calculation including research tabs.	0.4	\$625.00	\$250.00
Smith, Jess	Manager	30 Apr 2025	Routine On-Call	Verify existing research for Maryland, Florida, California, Georgia, Missouri, Michigan, Indiana, Virginia, North Carolina, and Tennessee.	1.8	\$625.00	\$1,125.00
Smith, Jess	Manager	30 Apr 2025	Routine On-Call	Internal discussion regarding Sylvan state sourcing questions and expected deliverable. (Attendees: J. Smith, J. Ritter)	1.0	\$625.00	\$625.00
Ritter, Jarryd	Senior Manager	30 Apr 2025	Routine On-Call	Internal discussion regarding Sylvan state sourcing questions and expected deliverable. (Attendees: J. Smith, J. Ritter)	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	13 May 2025	Routine On-Call	Prepare April fee summary application.	8.0	\$750.00	\$6,000.00
				Total	64.8		\$45,915.50

2024 TAX PROVISION ASSISTANCE

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	09 Jan 2025	2024 Tax Provision Assistance	Call with K. Scholes at Franchise Group regarding timing of trial balances and other year-end tax provision items.	0.3	\$750.00	\$225.00
			2024 Tax Provision	Internal discussion regarding request lists for the 2024 year-end tax provision for The Vitamin Shoppe, Pet Supplies Plus, Buddy's, Franchise Group New HoldCo, Educate, and American Freight. (Attendees: K.			
Winfree, Kelly	Senior Manager	10 Jan 2025	Assistance 2024 Tax Provision	Winfree, L. O'Connor) Internal discussion regarding request lists for the 2024 year-end tax provision for The Vitamin Shoppe, Pet Supplies Plus, Buddy's, Franchise Group New HoldCo, Educate, and American Freight. (Attendees: K.	0.5	\$750.00	\$375.00
O'Connor, Lily O'Connor, Lily	Senior Senior	10 Jan 2025 10 Jan 2025	Assistance 2024 Tax Provision Assistance	Winfree, L. O'Connor) Prepare information request lists for The Vitamin Shoppe, Buddy's, Franchise Group New Holdco, American Freight, Educate, and Pet Supplies Plus, including review of prior year provision and return information to confirm lists were complete and accurate.	2.1	\$410.00	\$205.00 \$861.00
O'Connor, Lily	Senior	10 Jan 2025	2024 Tax Provision Assistance	Send information requests to The Vitamin Shoppe, Buddy's, Franchise Group New Holdco, American Freight, Educate, and Pet Supplies Plus for the 2024 year-end tax provision.	0.6	\$410.00	\$246.00
Doherty, Julia	Senior	13 Jan 2025	2024 Tax Provision Assistance	Roll forward provision request lists and drafted emails to send to American Freight.	1.0	\$410.00	\$410.00
Doherty, Julia	Senior	13 Jan 2025	2024 Tax Provision Assistance	Roll forward provision request lists and drafted emails to send to Buddy's.	1.0	\$410.00	\$410.00
Doherty, Julia	Senior	13 Jan 2025	2024 Tax Provision Assistance	Roll forward provision request lists and drafted emails to send to The Vitamin Shoppe.	1.0	\$410.00	\$410.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
rvame	Itank	Date		Description	Hours	Rate	100
			2024 Tax Provision				
Huynh Tho vo, Le	Staff	14 Jan 2025	Assistance	Update information request lists.	0.4	\$275.00	\$110.00
				Review events of 2024 and consider implications to		4=70.00	4
			2024 Tax	2024 tax provision, including sale of Sylvan,			
			Provision	bankruptcy, debt implications, and American Freight			
Winfree, Kelly	Senior Manager	16 Jan 2025	Assistance	liquidation.	4.0	\$750.00	\$3,000.00
				Internal discussion regarding 2024 year-end tax provision process including workbooks to roll forward			
			2024 Tax	and summary of significant items that occurred during			
			Provision	the year. (Attendees: K. Winfree, L. O'Connor, B.			
Kemp, Bennett	Manager	20 Jan 2025	Assistance	Kemp)	0.7	\$625.00	\$437.50
				Internal discussion regarding 2024 year-end tax			
			2024 T	provision process including workbooks to rollforward			
			2024 Tax Provision	and summary of significant items that occurred during the year. (Attendees: K. Winfree, L. O'Connor, B.			
Winfree, Kelly	Senior Manager	20 Jan 2025	Assistance	Kemp)	0.7	\$750.00	\$525.00
,, miree, meny	Semor Wanager	20 7411 2023		remp)	0.7	ψ750.00	ψ223.00
			2024 Tax Provision	Review prior year files to help team prepare for 2024			
Winfree, Kelly	Senior Manager	20 Jan 2025	Assistance	preparation.	1.0	\$750.00	\$750.00
winnee, Keny	bemoi wanagei	20 3411 2023	7 ISSISTATICE	Internal discussion regarding 2024 year-end tax	1.0	ψ/30.00	Ψ730.00
				provision process including workbooks to roll forward			
			2024 Tax	and summary of significant items that occurred during			
			Provision	the year. (Attendees: K. Winfree, L. O'Connor, B.		* 440 00	**
O'Connor, Lily	Senior	20 Jan 2025	Assistance	Kemp)	0.7	\$410.00	\$287.00
			2024 Tax	Review beginning of year deferred balances as well as			
	3.5		Provision	the return to provision adjustments for American			*12.
Kemp, Bennett	Manager	21 Jan 2025	Assistance	Freight.	0.2	\$625.00	\$125.00
			2024 Tax				
			Provision	Review beginning of year deferred balances as well as			
Kemp, Bennett	Manager	21 Jan 2025	Assistance	the return to provision adjustments for Buddy's.	0.2	\$625.00	\$125.00
			2024 Tax				
			Provision	Review beginning of year deferred balances as well as			
Kemp, Bennett	Manager	21 Jan 2025	Assistance	the return to provision adjustments for Freedom VCM.	0.2	\$625.00	\$125.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Kemp, Bennett	Manager	21 Jan 2025	2024 Tax Provision Assistance	Review beginning of year deferred balances as well as the return to provision adjustments for Franchise Group New Holdco.	0.2	\$625.00	\$125.00
Kemp, Bennett	Manager	21 Jan 2025	2024 Tax Provision Assistance	Review beginning of year deferred balances as well as the return to provision adjustments for Pet Supplies Plus.	0.2	\$625.00	\$125.00
Kemp, Bennett	Manager	21 Jan 2025	2024 Tax Provision Assistance	Review beginning of year deferred balances as well as the return to provision adjustments for VCM Receivables.	0.2	\$625.00	\$125.00
Kemp, Bennett	Manager	21 Jan 2025	2024 Tax Provision Assistance	Review beginning of year deferred balances as well as the return to provision adjustments for Educate.	0.2	\$625.00	\$125.00
Kemp, Bennett	Manager	21 Jan 2025	2024 Tax Provision Assistance	Review beginning of year deferred balances as well as the return to provision adjustments for VCM Interco Holdings.	0.2	\$625.00	\$125.00
Kemp, Bennett	Manager	21 Jan 2025	2024 Tax Provision Assistance	Review beginning of year deferred balances as well as the return to provision adjustments for B. Riley Receivables.	0.2	\$625.00	\$125.00
Kemp, Bennett	Manager	21 Jan 2025	2024 Tax Provision Assistance	Review beginning of year deferred balances as well as the return to provision adjustments for The Vitamin Shoppe.	0.2	\$625.00	\$125.00
Winfree, Kelly	Senior Manager	21 Jan 2025	2024 Tax Provision Assistance	Review status of 2024 tax provision workstream.	0.5	\$750.00	\$375.00
Winfree, Kelly	Senior Manager	22 Jan 2025	2024 Tax Provision Assistance	Review email correspondence from A. Ficken regarding receivable and checks received for payable analysis.	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	22 Jan 2025	2024 Tax Provision Assistance	Analysis of The Vitamin Shoppe additions and disposals and determine if any follow up requests are required.	1.0	\$410.00	\$410.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Huynh Tho vo, Le	Staff	22 Jan 2025	2024 Tax Provision Assistance	Prepare tax receivable workbooks and incorporate all prior year overpayments from as filed December 2023 tax returns.	2.1	\$275.00	\$577.50
Huynh Tho vo, Le	Staff	22 Jan 2025	2024 Tax Provision Assistance	Internal discussion regarding expected tax receivable workpaper. (Attendees: L. Huynh Tho vo, J. Doherty)	0.7	\$275.00	\$192.50
Doherty, Julia	Senior	22 Jan 2025	2024 Tax Provision Assistance	Internal discussion regarding expected tax receivable workpaper. (Attendees: L. Huynh Tho vo, J. Doherty)	0.7	\$410.00	\$287.00
Winfree, Kelly	Senior Manager	23 Jan 2025	2024 Tax Provision Assistance	Call with K. Scholes regarding status of trial balances and information requested.	0.2	\$750.00	\$150.00
Huynh Tho vo, Le	Staff	23 Jan 2025	2024 Tax Provision Assistance	Update American Freight 2024 provision workbook.	2.6	\$275.00	\$715.00
Doherty, Julia	Senior	23 Jan 2025	2024 Tax Provision Assistance	Update expected tax receivable workpaper.	3.0	\$410.00	\$1,230.00
Huynh Tho vo, Le	Staff	24 Jan 2025	2024 Tax Provision Assistance	Saved information received for provision thus far and update requests lists.	0.8	\$275.00	\$220.00
Huynh Tho vo, Le	Staff	27 Jan 2025	2024 Tax Provision Assistance	Update Educate 2024 provision workbook.	4.8	\$275.00	\$1,320.00
Doherty, Julia	Senior	27 Jan 2025	2024 Tax Provision Assistance	Began to roll forward consolidated tax provision workpaper to 2024.	0.5	\$410.00	\$205.00
Huynh Tho vo, Le	Staff	28 Jan 2025	2024 Tax Provision Assistance	Update American Freight 2024 provision workbook.	2.8	\$275.00	\$770.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Doherty, Julia	Senior	28 Jan 2025	2024 Tax Provision Assistance	The Vitamin Shoppe 2024 provision workpaper updates.	3.0	\$410.00	\$1,230.00
Doherty, Julia	Senior	28 Jan 2025	2024 Tax Provision Assistance	Pet Supplies Plus 2024 provision workpaper updates.	2.5	\$410.00	\$1,025.00
Huynh Tho vo, Le	Staff	29 Jan 2025	2024 Tax Provision Assistance	Update The Vitamin Shoppe 2024 provision workbook.	2.2	\$275.00	\$605.00
Urbina, Mathew	Executive Director	29 Jan 2025	2024 Tax Provision Assistance	Prepare information request list for 2024 debt items.	0.4	\$875.00	\$350.00
Winfree, Kelly	Senior Manager	30 Jan 2025	2024 Tax Provision Assistance	Internal discussion regarding 2024 tax provision workbooks and information received to date from the operating companies. (Attendees: L. O'Connor, K. Winfree, L. Huynh Vo, J. Doherty)	0.7	\$750.00	\$525.00
Winfree, Kelly	Senior Manager	30 Jan 2025	2024 Tax Provision Assistance	Review prior year debt schedules and information needed to update calculations for 2024.	1.0	\$750.00	\$750.00
O'Connor, Lily	Senior	30 Jan 2025	2024 Tax Provision Assistance	Internal discussion regarding 2024 tax provision workbooks and information received to date from the operating companies. (Attendees: L. O'Connor, K. Winfree, L. Huynh Vo, J. Doherty)	0.7	\$410.00	\$287.00
O'Connor, Lily	Senior	30 Jan 2025	2024 Tax Provision Assistance	Incorporated provision to return adjustments into our 2024 provision workbook.	1.1	\$410.00	\$451.00
O'Connor, Lily	Senior	30 Jan 2025	2024 Tax Provision Assistance	Rolled forward the summary of deferred inventory in our consolidated tax provision file.	0.7	\$410.00	\$287.00
Huynh Tho vo, Le	Staff	30 Jan 2025	2024 Tax Provision Assistance	Internal discussion regarding 2024 tax provision workbooks and information received to date from the operating companies. (Attendees: L. O'Connor, K. Winfree, L. Huynh Vo, J. Doherty)	0.7	\$275.00	\$192.50

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Name	Kank	Date		•	110413	Nate	ree
			2024 Tax	Reviewed and updated OneStream income statements			
Huynh Tho vo, Le	Staff	30 Jan 2025	Provision Assistance	and balance sheets into separate provision workbooks for American Freight, Educate, and Buddy's.	3.1	\$275.00	\$852.50
Truyiii Tilo vo, Lc	Starr	30 Jan 2023		101 American Freight, Educate, and Buddy S.	5.1	\$275.00	\$632.30
			2024 Tax				
Urbina, Mathew	Executive Director	30 Jan 2025	Provision Assistance	Finalize information request list for 2024 debt items.	0.3	\$875.00	\$262.50
Oroma, Mamew	Executive Director	30 Jan 2023	Assistance	Internal discussion regarding 2024 tax provision	0.3	\$673.00	\$202.30
			2024 Tax	workbooks and information received to date from the			
			Provision	operating companies. (Attendees: L. O'Connor, K.			
Doherty, Julia	Senior	30 Jan 2025	Assistance	Winfree, L. Huynh Vo, J. Doherty)	0.7	\$410.00	\$287.00
			2024 Tax				
			Provision	Analyzed American Freight trial balance for correct			
O'Connor, Lily	Senior	31 Jan 2025	Assistance	break out of 10 month and 2 month period.	0.5	\$410.00	\$205.00
				Updated the 2024 state configuration file for the 2024			
			2024 Tax	filing entities, apportionment formulas and factors for			
010 1.1	g ·	21.1. 2025	Provision	2024 laws, and noted 2025 law changes for our current	1.2	¢410.00	Φ 522 00
O'Connor, Lily	Senior	31 Jan 2025	Assistance	and deferred rates for the provision. Pulled checkpoint state charts for net operating loss	1.3	\$410.00	\$533.00
				80% deduction limitations and compared chart results			
			2024 Tax	for all 50 states to our net operating loss summary for			
			Provision	Educate, Inc., Franchise Group, Inc. and consolidated			
O'Connor, Lily	Senior	31 Jan 2025	Assistance	states.	0.9	\$410.00	\$369.00
			2024 Tax				
			Provision	Begin review of 2024 debt files provided by K. Scholes			
Urbina, Mathew	Executive Director	31 Jan 2025	Assistance	at Franchise Group.	1.1	\$875.00	\$962.50
			2024 Tax				
			Provision	Continue review of previous emails, files, and			
Urbina, Mathew	Executive Director	01 Feb 2025	Assistance	schedules for 2024 debt transactions.	0.7	\$875.00	\$612.50
				Internal meeting regarding all 2024 tax provision			
			2024 Tax	information received to date to summarize outstanding			
W' C Z II.	C · M	02 E 1 2025	Provision	items and tax issues. (Attendees: K. Winfree, L.	2.0	¢750.00	#2.250.00
Winfree, Kelly	Senior Manager	03 Feb 2025	Assistance	O'Connor, L. Vo)	3.0	\$750.00	\$2,250.00

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N	n i	Transaction	Project	D		Hourly	ID.
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			2024 Tax				
W. C Z 11-	c · M	02 E 1 2025	Provision	Review provision to return workpapers and	2.0	Φ 7 50 00	¢1.500.00
Winfree, Kelly	Senior Manager	03 Feb 2025	Assistance	implications on consolidated rollforward.	2.0	\$750.00	\$1,500.00
			2024 Tax				
010 11	a .	02 5 1 2025	Provision	Prepare rollforward of consolidated workbook and tie		# 410.00	0.451 .00
O'Connor, Lily	Senior	03 Feb 2025	Assistance	provision to return to prior year workpapers.	1.1	\$410.00	\$451.00
			2024 Tax	Internal meeting regarding all 2024 tax provision information received to date to summarize outstanding			
			Provision	items and tax issues. (Attendees: K. Winfree, L.			
O'Connor, Lily	Senior	03 Feb 2025	Assistance	O'Connor, L. Vo)	3.0	\$410.00	\$1,230.00
o comor, Enj	Semor	03 1 60 2023	7 ISSISTANCE	Internal meeting regarding all 2024 tax provision	5.0	ψ.110.00	ψ1,230.00
			2024 Tax	information received to date to summarize outstanding			
			Provision	items and tax issues. (Attendees: K. Winfree, L.			
Huynh Tho vo, Le	Staff	03 Feb 2025	Assistance	O'Connor, L. Vo (.6 hours only))	0.6	\$275.00	\$165.00
			2024 Tax				
			Provision				
Wagler, Derrick	Partner	04 Feb 2025	Assistance	Review 2024 tax provision status.	0.5	\$900.00	\$450.00
			2024 Tax				
			Provision	Request information from American Freight on fixed			
O'Connor, Lily	Senior	04 Feb 2025	Assistance	assets and troubleshoot access issues.	0.7	\$410.00	\$287.00
			2024 Tax				
			Provision	Summarize Pet Supplies Plus inventory capitalization			
O'Connor, Lily	Senior	04 Feb 2025	Assistance	data.	0.2	\$410.00	\$82.00
,,						,	40-100
			2024 Tax Provision	Internal discussion regarding inventory capitalization			
Winfree, Kelly	Senior Manager	04 Feb 2025	Assistance	calculations. (Attendees: K. Winfree, L. O'Connor)	0.5	\$750.00	\$375.00
vi mirce, ixerry	Schiol Managel	0-71 CO 2023		calculations. (Attendees. R. Williet, L. O'Collifor)	0.5	ψ/30.00	ψ3/3.00
			2024 Tax				
O'Connor, Lily	Senior	04 Feb 2025	Provision Assistance	Internal discussion regarding inventory capitalization calculations. (Attendees: K. Winfree, L. O'Connor)	0.5	\$410.00	\$205.00
O Connor, Lily	Seillor	U4 FED 2023			0.3	\$410.00	\$203.00
			2024 Tax	Preparation of apportionment and allocation workbook			
OIG T''	g :	04512025	Provision	for final 2024 rates to use for deferred and current	2.0	0.410.00	ф 22 0.00
O'Connor, Lily	Senior	04 Feb 2025	Assistance	calculation.	0.8	\$410.00	\$328.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
O'Connor, Lily	Senior	05 Feb 2025	2024 Tax Provision Assistance	Preparation of The Vitamin Shoppe 2024 inventory capitalization calculation.	1.7	\$410.00	\$697.00
Sharf, Michael	Executive Director	07 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding purchase accounting adjustments. (Attendees: M. Sharf, K. Winfree)	0.2	\$875.00	\$175.00
Winfree, Kelly	Senior Manager	07 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding purchase accounting adjustments. (Attendees: M. Sharf, K. Winfree)	0.2	\$750.00	\$150.00
Winfree, Kelly	Senior Manager	07 Feb 2025	2024 Tax Provision Assistance	Detailed review of consolidated 2024 provision workbook including provision to return items.	2.3	\$750.00	\$1,725.00
O'Connor, Lily	Senior	07 Feb 2025	2024 Tax Provision Assistance	Detailed review of The Vitamin Shoppe 2024 provision workbook.	2.6	\$410.00	\$1,066.00
O'Connor, Lily	Senior	07 Feb 2025	2024 Tax Provision Assistance	Update 2024 net operating loss workbook and agree opening balance to 2023 tax returns.	1.3	\$410.00	\$533.00
Huynh Tho vo, Le	Staff	07 Feb 2025	2024 Tax Provision Assistance	Prepared Buddy's and Sylvan prepaid expense and accrued expense analysis.	2.1	\$275.00	\$577.50
O'Connor, Lily	Senior	07 Feb 2025	2024 Tax Provision Assistance	Pet Supplies Plus Form 8594 request.	0.1	\$410.00	\$41.00
Urbina, Mathew	Executive Director	08 Feb 2025	2024 Tax Provision Assistance	Analyze 2024 tax consequences for debt transactions at Franchise Group.	5.5	\$875.00	\$4,812.50
Urbina, Mathew	Executive Director	09 Feb 2025	2024 Tax Provision Assistance	Continue to analyze 2024 tax consequences for debt transactions at Franchise Group.	5.4	\$875.00	\$4,725.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	10 Feb 2025	2024 Tax Provision Assistance	Sylvan transaction cost review and impact to gain on sale.	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	10 Feb 2025	2024 Tax Provision Assistance	Detailed review of Buddy's 2024 tax provision workbook.	1.7	\$410.00	\$697.00
O'Connor, Lily	Senior	10 Feb 2025	2024 Tax Provision Assistance	Prepare Buddy's rent-to-own inventory workbook.	1.5	\$410.00	\$615.00
O'Connor, Lily	Senior	10 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding preparation of the allocation and apportionment workpaper for the Vitamin Shoppe and Sylvan entities. (Attendees: A. Lane, L. O'Connor).	0.1	\$410.00	\$41.00
O'Connor, Lily	Senior	10 Feb 2025	2024 Tax Provision Assistance	Draft summary overview of apportionment process for 2024.	0.6	\$410.00	\$246.00
Doherty, Julia	Senior	10 Feb 2025	2024 Tax Provision Assistance	Prepare neutralized trial balance for Pet Supplies Plus provision workbook.	1.2	\$410.00	\$492.00
Doherty, Julia	Senior	10 Feb 2025	2024 Tax Provision Assistance	Update links for Onestream trial balance in Pet Supplies Plus tax provision workbook.	1.7	\$410.00	\$697.00
Doherty, Julia	Senior	10 Feb 2025	2024 Tax Provision Assistance	Review Pet Supplies Plus prepaid expense workpapers and create tabs in the 2024 tax provision workbook.	2.4	\$410.00	\$984.00
Lane, Adam	Senior	10 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding preparation of the allocation and apportionment workpaper for the Vitamin Shoppe and Sylvan entities. (Attendees: A. Lane, L. O'Connor).	0.1	\$410.00	\$41.00
Lane, Adam	Senior	10 Feb 2025	2024 Tax Provision Assistance	Prepared the Vitamin Shoppe entity section of our allocation and apportionment workpaper.	2.3	\$410.00	\$943.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lane, Adam	Senior	10 Feb 2025	2024 Tax Provision Assistance	Prepared the Sylvan entity section of our allocation and apportionment workpaper.	0.6		\$246.00
Lane, Adam	Senior	10 Feb 2025	2024 Tax Provision Assistance	Prepared a city allocation and apportionment table for the Sylvan entity.	1.0	\$410.00	\$410.00
Urbina, Mathew	Executive Director	11 Feb 2025	2024 Tax Provision Assistance	Debt modification analysis on the debtor in possession roll up.	0.8	\$875.00	\$700.00
Wagler, Derrick	Partner	11 Feb 2025	2024 Tax Provision Assistance	Review 2024 tax provision status.	0.5	\$900.00	\$450.00
Winfree, Kelly	Senior Manager	11 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding the final Sylvan trial balance for purposes of calculating taxable income. (Attendees: K. Winfree, L. O'Connor)	0.3	\$750.00	\$225.00
Winfree, Kelly	Senior Manager	11 Feb 2025	2024 Tax Provision Assistance	Review 2024 trial balances and compile list of 2024 tax issues as a result of the bankruptcy filing.	3.0	\$750.00	\$2,250.00
O'Connor, Lily	Senior	11 Feb 2025	2024 Tax Provision Assistance	Continued detailed review of Buddy's 2024 tax provision workbook.	0.5	\$410.00	\$205.00
O'Connor, Lily	Senior	11 Feb 2025	2024 Tax Provision Assistance	Roll forward state workbooks for team and remove Badcock items.	1.4	\$410.00	\$574.00
O'Connor, Lily	Senior	11 Feb 2025	2024 Tax Provision Assistance	Continue updating the Sylvan tabs in the net operating loss workbook.	1.2	\$410.00	\$492.00
O'Connor, Lily	Senior	11 Feb 2025	2024 Tax Provision Assistance	Perform first level review of Pet Supplies Plus 2024 tax provision workbook.	1.1	\$410.00	\$451.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
O'Connor, Lily	Senior	11 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding the final Sylvan trial balance for purposes of calculating taxable income. (Attendees: K. Winfree, L. O'Connor)	0.3	\$410.00	\$123.00
O'Connor, Lily	Senior	11 Feb 2025	2024 Tax Provision Assistance	Sylvan trial balance comparison between detailed final trial balance and Onestream.	0.4	\$410.00	\$164.00
O'Connor, Lily	Senior	11 Feb 2025	2024 Tax Provision Assistance	Email correspondence with R. Thompson at Unleashed Brands on outstanding apportionment and allocation items needed to finalize state taxable income for Sylvan.	0.4	\$410.00	\$164.00
Lane, Adam	Senior	11 Feb 2025	2024 Tax Provision Assistance	Input the Sylvan entity trial balance account amounts into the allocation and apportionment workpaper.	0.8	\$410.00	\$328.00
Lane, Adam	Senior	11 Feb 2025	2024 Tax Provision Assistance	Input the Vitamin Shoppe entity trial balance account amounts into the allocation and apportionment workpaper.	1.3	\$410.00	\$533.00
Lane, Adam	Senior	11 Feb 2025	2024 Tax Provision Assistance	Continued to prepare the Sylvan entity section of our allocation and apportionment workpaper.	0.8	\$410.00	\$328.00
O'Connor, Lily	Senior	12 Feb 2025	2024 Tax Provision Assistance	Full preparation and updates for Sylvan 2024 tax provision workbook.	2.0	\$410.00	\$820.00
O'Connor, Lily	Senior	12 Feb 2025	2024 Tax Provision Assistance	Prepare Sylvan amortization calculations and analysis for 2024 final tax provision.	2.6	\$410.00	\$1,066.00
Urbina, Mathew	Executive Director	12 Feb 2025	2024 Tax Provision Assistance	Review tax issues on debt transactions for 2024 provision calculations.	0.8	\$875.00	\$700.00
Huynh Tho vo, Le	Staff	12 Feb 2025	2024 Tax Provision Assistance	Worked on consolidated provision work papers and update allocation and apportionment tracker.	1.6	\$275.00	\$440.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Wagler, Derrick	Partner	11 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding the deductibility of the long term incentive plan payments for purposes of the gain calculation as a result of the sale of the Sylvan business. (Attendees: B. Luke, K. Winfree, D. Wagler)	0.5	\$900.00	\$450.00
Winfree, Kelly	Senior Manager	11 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding the deductibility of the long term incentive plan payments for purposes of the gain calculation as a result of the sale of the Sylvan business. (Attendees: B. Luke, K. Winfree, D. Wagler)	0.5	\$750.00	\$375.00
Luke, Bing	Executive Director	11 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding the deductibility of the long term incentive plan payments for purposes of the gain calculation as a result of the sale of the Sylvan business. (Attendees: B. Luke, K. Winfree, D. Wagler)	0.5	\$875.00	\$437.50
Winfree, Kelly	Senior Manager	13 Feb 2025	2024 Tax Provision Assistance	Review Buddy's 2024 tax provision workbook for completed calculations.	0.5	\$750.00	\$375.00
Winfree, Kelly	Senior Manager	13 Feb 2025	2024 Tax Provision Assistance	Review The Vitamin Shoppe 2024 tax provision workbook for completed calculations.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	13 Feb 2025	2024 Tax Provision Assistance	Review Pet Supplies Plus 2024 tax provision workbook for completed calculations.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	13 Feb 2025	2024 Tax Provision Assistance	Review Sylvan 2024 tax provision workbook for completed calculations.	1.0	\$750.00	\$750.00
Huynh Tho vo, Le	Staff	13 Feb 2025	2024 Tax Provision Assistance	Rolled forward Freedom VCM, Inc. provision workbook.	0.5	\$275.00	\$137.50
Tran-Nguyen, Tiffany	Staff	13 Feb 2025	2024 Tax Provision Assistance	Pull debt pricing information from Bloomberg.	1.0	\$275.00	\$275.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Urbina, Mathew	Executive Director	14 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding pre and post-bankruptcy interest accrual. (Attendees: M. Yaghmour, M. Urbina)	0.5	\$875.00	\$437.50
Wagler, Derrick	Partner	14 Feb 2025	2024 Tax Provision Assistance	Discussion with E. Seeton at Franchise Group on status of tax provision and new attorneys.	0.5	\$900.00	\$450.00
Yaghmour, Michael	Partner	14 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding pre and post-bankruptcy interest accrual. (Attendees: M. Yaghmour, M. Urbina)	0.5	\$900.00	\$450.00
Huynh Tho vo, Le	Staff	14 Feb 2025	2024 Tax Provision Assistance	Rolled forward Freedom VCM, Inc. 2024 tax provision workbook and incorporated final trial balance.	0.5	\$275.00	\$137.50
Lane, Adam	Senior	14 Feb 2025	2024 Tax Provision Assistance	Continued to prepare the Sylvan entity section of our allocation and apportionment workpaper.	0.8	\$410.00	\$328.00
Lane, Adam	Senior	14 Feb 2025	2024 Tax Provision Assistance	Prepared the franchise tax summary calculation for the Sylvan entity.	0.5	\$410.00	\$205.00
Lane, Adam	Senior	14 Feb 2025	2024 Tax Provision Assistance	Pulled in 2024 corporate tax rates into the Franchise Tax Summary workpaper for both the Franchise Group, Inc. and Sylvan entities.	1.0	\$410.00	\$410.00
Urbina, Mathew	Executive Director	16 Feb 2025	2024 Tax Provision Assistance	Prepare 2024 debt schedules for tax provision.	0.5	\$875.00	\$437.50
Urbina, Mathew	Executive Director	17 Feb 2025	2024 Tax Provision Assistance	Continue to review emails and attachments for 2024 debt issues.	0.6	\$875.00	\$525.00
Winfree, Kelly	Senior Manager	17 Feb 2025	2024 Tax Provision Assistance	Review American Freight trial balance and read financial accounting memos on discontinued operations and leases.	2.0	\$750.00	\$1,500.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
O'Connor, Lily	Senior	17 Feb 2025	2024 Tax Provision Assistance	Analyze prior year apportionment and set expectations for information needed for 2024 in advance of meeting.	0.5	\$410.00	\$205.00
O'Connor, Lily	Senior	17 Feb 2025	2024 Tax Provision Assistance	Call with A. Block-Belmonte at Pet Supplies Plus to discuss Pet Supplies Plus apportionment requirements.	0.5	\$410.00	\$205.00
Huynh Tho vo, Le	Staff	17 Feb 2025	2024 Tax Provision Assistance	Updated consolidated 2024 provision workbook including the detailed roll of deferreds.	2.4	\$275.00	\$660.00
Huynh Tho vo, Le	Staff	17 Feb 2025	2024 Tax Provision Assistance	Updated 2024 Buddy's tax provision workbook.	1.0	\$275.00	\$275.00
Doherty, Julia	Senior	18 Feb 2025	2024 Tax Provision Assistance	Compare 2023 and 2024 trial balances to identify new accounts for American Freight.	0.3	\$410.00	\$123.00
Doherty, Julia	Senior	18 Feb 2025	2024 Tax Provision Assistance	Compare 2023 and 2024 trial balances to identify new accounts for Sylvan.	0.3	\$410.00	\$123.00
Doherty, Julia	Senior	18 Feb 2025	2024 Tax Provision Assistance	Compare 2023 and 2024 trial balances to identify new accounts for Buddy's.	0.3	\$410.00	\$123.00
Doherty, Julia	Senior	18 Feb 2025	2024 Tax Provision Assistance	Compare 2023 and 2024 trial balances to identify new accounts for Franchise Group New Holdco.	0.3	\$410.00	\$123.00
Doherty, Julia	Senior	18 Feb 2025	2024 Tax Provision Assistance	Compare 2023 and 2024 trial balances to identify new accounts for The Vitamin Shoppe.	0.3	\$410.00	\$123.00
Urbina, Mathew	Executive Director	18 Feb 2025	2024 Tax Provision Assistance	Review emails and attachments for 2024 debt issues.	0.4	\$875.00	\$350.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	18 Feb 2025	2024 Tax Provision Assistance	Draft December 2024 tax basis balance sheet template for The Vitamin Shoppe.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	18 Feb 2025	2024 Tax Provision Assistance	Draft December 2024 tax basis balance sheet template for Pet Supplies Plus.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	18 Feb 2025	2024 Tax Provision Assistance	Draft December 2024 tax basis balance sheet template for Buddy's.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	18 Feb 2025	2024 Tax Provision Assistance	Draft December 2024 tax basis balance sheet template for American Freight.	1.0	\$750.00	\$750.00
Doherty, Julia	Senior	19 Feb 2025	2024 Tax Provision Assistance	Format Franchise Group New HoldCo trial balance.	0.5	\$410.00	\$205.00
Winfree, Kelly	Senior Manager	19 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding status of 2024 tax provision workbooks and open items. (Attendees: K. Winfree, L. O'Connor)	2.0	\$750.00	\$1,500.00
O'Connor, Lily	Senior	19 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding status of 2024 tax provision workbooks and open items. (Attendees: K. Winfree, L. O'Connor)	2.0	\$410.00	\$820.00
Huynh Tho vo, Le	Staff	19 Feb 2025	2024 Tax Provision Assistance	Update The Vitamin Shoppe 2024 tax provision workbook to include tax depreciation and amortization.	0.4	\$275.00	\$110.00
Doherty, Julia	Senior	20 Feb 2025	2024 Tax Provision Assistance	Update Franchise Group consolidated Oregon commercial activity tax workpaper.	0.6	\$410.00	\$246.00
Doherty, Julia	Senior	20 Feb 2025	2024 Tax Provision Assistance	Update state and city apportionment rates for Franchise Group in the 2024 high level summary workpaper.	2.5	\$410.00	\$1,025.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Doherty, Julia	Senior	20 Feb 2025	2024 Tax Provision Assistance	Update state and city apportionment rates for Sylvan in the 2024 high level summary workpaper.	0.5	\$410.00	\$205.00
Doherty, Julia	Senior	20 Feb 2025	2024 Tax Provision Assistance	Added Franchise Group California LLC filing amounts to 2024 high level tax summary workpaper.	0.5	\$410.00	\$205.00
Doherty, Julia	Senior	20 Feb 2025	2024 Tax Provision Assistance	Calculate non-income based taxes for Franchise Group.	3.5	\$410.00	\$1,435.00
Doherty, Julia	Senior	20 Feb 2025	2024 Tax Provision Assistance	Calculate non-income based taxes for Sylvan.	0.7	\$410.00	\$287.00
O'Connor, Lily	Senior	20 Feb 2025	2024 Tax Provision Assistance	Full first level review of Pet Supplies Plus 2024 tax provision workbook.	5.8	\$410.00	\$2,378.00
O'Connor, Lily	Senior	20 Feb 2025	2024 Tax Provision Assistance	Analysis of Pet Supplies Plus store acquisitions including review of asset purchase agreements and current year workbook setup.	1.7	\$410.00	\$697.00
Doherty, Julia	Senior	20 Feb 2025	2024 Tax Provision Assistance	Prepared Texas return calculation for Franchise Group.	0.5	\$410.00	\$205.00
Doherty, Julia	Senior	21 Feb 2025	2024 Tax Provision Assistance	Continued to prepare Texas return calculation for Franchise Group.	2.0	\$410.00	\$820.00
Doherty, Julia	Senior	21 Feb 2025	2024 Tax Provision Assistance	Prepared Texas return calculation for Sylvan.	1.0	\$410.00	\$410.00
Doherty, Julia	Senior	21 Feb 2025	2024 Tax Provision Assistance	Review Buddy's allocation and apportionment and import into allocation and apportionment workpaper.	2.0	\$410.00	\$820.00

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		Transaction	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting regarding the tax implications of the			
			2024 Tax	U.S. GAAP goodwill impairment analysis. (EY			
	_		Provision	Attendees: G. Leno, S. Deravin, D. Galarza, C. Lowe,			4.7 0.00
Wagler, Derrick	Partner	25 Feb 2025	Assistance	D. Weintraub, D. Wagler, K. Winfree)	0.5	\$900.00	\$450.00
			2024 75	Internal meeting regarding the tax implications of the			
			2024 Tax	U.S. GAAP goodwill impairment analysis. (EY			
W ' + -1 D -'1	D 4	25 E 1 2025	Provision	Attendees: G. Leno, S. Deravin, D. Galarza, C. Lowe,	0.5	¢000 00	¢450.00
Weintraub, David	Partner	25 Feb 2025	Assistance	D. Weintraub, D. Wagler, K. Winfree)	0.5	\$900.00	\$450.00
			2024 Tax				
			Provision	Section 163(j) interest disallowance calculation for			
Doherty, Julia	Senior	25 Feb 2025	Assistance	Sylvan.	0.5	\$410.00	\$205.00
			2024 Tax				
			Provision	Section 163(j) interest disallowance calculation for			
Doherty, Julia	Senior	25 Feb 2025	Assistance	Franchise Group separate.	0.2	\$410.00	\$82.00
Donerty, Juna	Semoi	23 1 60 2023		Transmise Group separate.	0.2	Ψ110.00	ψ02.00
			2024 Tax				
	~ .		Provision	Section 163(j) interest disallowance calculation for			
Doherty, Julia	Senior	25 Feb 2025	Assistance	Freedom VCM, Inc.	0.1	\$410.00	\$41.00
			2024 Tax				
			Provision	Section 163(j) interest disallowance calculation for			
Doherty, Julia	Senior	25 Feb 2025	Assistance	VCM Receivables, Inc.	0.1	\$410.00	\$41.00
			2024 Tax				
			Provision	Section 163(j) interest disallowance calculation for			
Doherty, Julia	Senior	25 Feb 2025	Assistance	Freedom VCM Interest disanowance calculation for	0.1	\$410.00	\$41.00
Donerty, Juna	Schiol	23 1 00 2023		1 rection vew interest foldings, inc.	0.1	ψ+10.00	Ψ1.00
			2024 Tax				
			Provision	Section 163(j) interest disallowance calculation for			
Doherty, Julia	Senior	25 Feb 2025	Assistance	Franchise Group consolidated.	0.2	\$410.00	\$82.00
				Internal discussion regarding the tax implications of the			
			2024 Tax	U.S. GAAP goodwill impairment analysis. (Attendees:			
777' C 77 11	G : M	25 F 1 2025	Provision	G. Leno, S. Deravin. D. Galarza, C. Lowe, D.	0.5	Φ 7. 50.00	#277 00
Winfree, Kelly	Senior Manager	25 Feb 2025	Assistance	Weintraub, D. Wagler, K. Winfree)	0.5	\$750.00	\$375.00
			2024 Tax	Internal discussion regarding the simultaneous equation			
			Provision	for purposes of the goodwill impairment analysis.	1		
Winfree, Kelly	Senior Manager	25 Feb 2025	Assistance	(Attendees: D. Weintraub, K. Winfree)	0.5	\$750.00	\$375.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Weintraub, David	Partner	25 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding the simultaneous equation for purposes of the goodwill impairment analysis. (Attendees: D. Weintraub, K. Winfree)	0.5	\$900.00	\$450.00
Winfree, Kelly	Senior Manager	25 Feb 2025	2024 Tax Provision Assistance	Read tax technical guidance and prepare template for calculating simultaneous equation for purposes of the goodwill impairment analysis.	3.5	\$750.00	\$2,625.00
Winfree, Kelly	Senior Manager	26 Feb 2025	2024 Tax Provision Assistance	Review status of 2024 tax provision workbooks.	1.5	\$750.00	\$1,125.00
O'Connor, Lily	Senior	26 Feb 2025	2024 Tax Provision Assistance	Pull information related to the liabilities subject to compromise accounts and email to J. Doherty.	0.8	\$410.00	\$328.00
O'Connor, Lily	Senior	27 Feb 2025	2024 Tax Provision Assistance	Internal discussion on set up of workbook summarizing liabilities subject to compromise (Attendees: L. O'Connor, J. Doherty)	0.4	\$410.00	\$164.00
Doherty, Julia	Senior	27 Feb 2025	2024 Tax Provision Assistance	Internal discussion on set up of workbook summarizing liabilities subject to compromise (Attendees: L. O'Connor, J. Doherty)	0.4	\$410.00	\$164.00
Doherty, Julia	Senior	27 Feb 2025	2024 Tax Provision Assistance	Prepared summary tab for Buddy's in the liabilities subject to compromise workbook.	1.3	\$410.00	\$533.00
Doherty, Julia	Senior	27 Feb 2025	2024 Tax Provision Assistance	Prepared summary tab for The Vitamin Shoppe in the liabilities subject to compromise workbook.	0.8	\$410.00	\$328.00
Doherty, Julia	Senior	27 Feb 2025	2024 Tax Provision Assistance	Prepared summary tab for Pet Supplies Plus in the liabilities subject to compromise workbook.	2.5	\$410.00	\$1,025.00
Wagler, Derrick	Partner	28 Feb 2025	2024 Tax Provision Assistance	Status update with E. Seeton at Franchise Group.	0.5	\$900.00	\$450.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	03 Mar 2025	2024 Tax Provision Assistance	Internal meeting to discuss outstanding information requests, taxable income calculations for all operating companies, and status of consolidated provision workbook. (Attendees: K. Winfree, L. O'Connor)	4.0	\$750.00	\$3,000.00
O'Connor, Lily	Senior	03 Mar 2025	2024 Tax Provision Assistance	Internal meeting to discuss outstanding information requests, taxable income calculations for all operating companies, and status of consolidated provision workbook. (Attendees: K. Winfree, L. O'Connor)	4.0	\$410.00	\$1,640.00
Doherty, Julia	Senior	03 Mar 2025	2024 Tax Provision Assistance	Add fixed asset reports to Sylvan provision workpaper.	1.0	\$410.00	\$410.00
Doherty, Julia	Senior	03 Mar 2025	2024 Tax Provision Assistance	Add fixed asset reports to American Freight provision workpaper.	2.0	\$410.00	\$820.00
Huynh Tho vo, Le	Staff	03 Mar 2025	2024 Tax Provision Assistance	Update consolidated provision workbook to link to all separate provision workbooks and ensure functioning properly.	1.0	\$275.00	\$275.00
Huynh Tho vo, Le	Staff	03 Mar 2025	2024 Tax Provision Assistance	Finalized American Freight open item list.	0.8	\$275.00	\$220.00
Winfree, Kelly	Senior Manager	04 Mar 2025	2024 Tax Provision Assistance	Reconcile all provision to tax return adjustments and the related impact on the deferred tax provision.	2.5	\$750.00	\$1,875.00
Winfree, Kelly	Senior Manager	04 Mar 2025	2024 Tax Provision Assistance	Reconcile all measurement period adjustments and the related impact on the deferred tax provision.	2.0	\$750.00	\$1,500.00
Winfree, Kelly	Senior Manager	04 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision status and open items needed. (Attendees: K. Winfree, D. Wagler)	0.5	\$750.00	\$375.00
Wagler, Derrick	Partner	04 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision status and open items needed. (Attendees: K. Winfree, D. Wagler)	0.5	\$900.00	\$450.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Doherty, Julia	Senior	04 Mar 2025	2024 Tax Provision Assistance	Add updated trial balance to Vitamin Shoppe tax provision workpaper.	4.0	\$410.00	\$1,640.00
Huynh Tho vo, Le	Staff	04 Mar 2025	2024 Tax Provision Assistance	Update tax provision workbooks with most recent Onestream reports.	2.1	\$275.00	\$577.50
Huynh Tho vo, Le	Staff	04 Mar 2025	2024 Tax Provision Assistance	Update tax depreciation for American Freight and Sylvan from most recent Vector report.	1.1	\$275.00	\$302.50
Winfree, Kelly	Senior Manager	05 Mar 2025	2024 Tax Provision Assistance	Call with K. Barrett and T. Vecchioni at Pet Supplies Plus regarding asset acquisitions. (Attendees: K. Winfree, L. O'Connor)	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	05 Mar 2025	2024 Tax Provision Assistance	Call with K. Barrett and T. Vecchioni at Pet Supplies Plus regarding asset acquisitions. (Attendees: K. Winfree, L. O'Connor)	0.5	\$410.00	\$205.00
Doherty, Julia	Senior	05 Mar 2025	2024 Tax Provision Assistance	Summarize all liabilities subject to compromise for American Freight.	1.0	\$410.00	\$410.00
Huynh Tho vo, Le	Staff	05 Mar 2025	2024 Tax Provision Assistance	Updated allocation and apportionment workpaper for American Freight payroll.	1.8	\$275.00	\$495.00
Winfree, Kelly	Senior Manager	06 Mar 2025	2024 Tax Provision Assistance	Update simultaneous equation template and analyze tax implications to goodwill impairment.	3.0	\$750.00	\$2,250.00
Urbina, Mathew	Executive Director	06 Mar 2025	2024 Tax Provision Assistance	Review debt files and begin preparation of 2024 new debt schedules.	0.4	\$875.00	\$350.00
Winfree, Kelly	Senior Manager	07 Mar 2025	2024 Tax Provision Assistance	Call with K. Scholes at Franchise Group regarding restructuring costs. (Attendees: K. Winfree)	0.5	\$750.00	\$375.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Urbina, Mathew	Executive Director	07 Mar 2025	2024 Tax Provision Assistance	Continue preparation of 2024 new debt schedules.	0.9	\$875.00	\$787.50
Urbina, Mathew	Executive Director	07 Mar 2025	2024 Tax Provision Assistance	Internal discussion around tax treatment of 2024 debt events for tax provision. (Attendees: K. Winfree, M. Urbina)	1.0	\$875.00	\$875.00
Winfree, Kelly	Senior Manager	07 Mar 2025	2024 Tax Provision Assistance	Internal discussion around tax treatment of 2024 debt events for tax provision. (Attendees: K. Winfree, M. Urbina)	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	07 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding financial accounting, valuation and tax open items. (Attendees: C. Lowe, K. Winfree, G. Leno, S. Deravin)	0.6	\$750.00	\$450.00
Winfree, Kelly	Senior Manager	07 Mar 2025	2024 Tax Provision Assistance	Review Vitamin Shoppe tax provision workbook.	1.5	\$750.00	\$1,125.00
Doherty, Julia	Senior	07 Mar 2025	2024 Tax Provision Assistance	Review American Freight rent expense report and add to the allocation and apportionment file.	1.0	\$410.00	\$410.00
Doherty, Julia	Senior	07 Mar 2025	2024 Tax Provision Assistance	Add new trial balance to Buddy's provision workpaper.	1.0	\$410.00	\$410.00
Huynh Tho vo, Le	Staff	07 Mar 2025	2024 Tax Provision Assistance	Update Pet Supplies Plus tax provision workpapers for latest trial balance.	0.9	\$275.00	\$247.50
Huynh Tho vo, Le	Staff	07 Mar 2025	2024 Tax Provision Assistance	Update Vitamin Shoppe tax provision workpapers for latest trial balance.	1.0	\$275.00	\$275.00
Huynh Tho vo, Le	Staff	07 Mar 2025	2024 Tax Provision Assistance	Update Franchise Group New Holdco tax provision workpapers for latest trial balance.	1.0	\$275.00	\$275.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Huynh Tho vo, Le	Staff	07 Mar 2025	2024 Tax Provision Assistance	Update American Freight tax provision workpapers for latest trial balance.	1.1	\$275.00	\$302.50
Huynh Tho vo, Le	Staff	07 Mar 2025	2024 Tax Provision Assistance	Update Sylvan tax provision workpapers for latest trial balance.	0.6	\$275.00	\$165.00
Urbina, Mathew	Executive Director	08 Mar 2025	2024 Tax Provision Assistance	Summarize 2024 accruals for debt.	2.2	\$875.00	\$1,925.00
Winfree, Kelly	Senior Manager	10 Mar 2025	2024 Tax Provision Assistance	Prepare Freedom VCM, Inc. tax provision workbook including debt calculations.	2.4	\$750.00	\$1,800.00
Winfree, Kelly	Senior Manager	10 Mar 2025	2024 Tax Provision Assistance	Review Franchise Group New Holdco tax provision workbook.	2.0	\$750.00	\$1,500.00
Winfree, Kelly	Senior Manager	10 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding cost amortization tracking and reconciliation of deferred tax items related to debt. (Attendees: M. Urbina, K. Winfree)	1.1	\$750.00	\$825.00
Urbina, Mathew	Executive Director	10 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding cost amortization tracking and reconciliation of deferred tax items related to debt. (Attendees: M. Urbina, K. Winfree)	1.1	\$875.00	\$962.50
Doherty, Julia	Senior	10 Mar 2025	2024 Tax Provision Assistance	Update Franchise Group New Holdco tax provision.	0.5	\$410.00	\$205.00
Huynh Tho vo, Le	Staff	10 Mar 2025	2024 Tax Provision Assistance	Update Franchise Group New Holdco tax provision workbook for Franchise Group trial balance.	0.7	\$275.00	\$192.50
Winfree, Kelly	Senior Manager	11 Mar 2025	2024 Tax Provision Assistance	Continue to review Vitamin Shoppe tax provision workbook.	2.2	\$750.00	\$1,650.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	11 Mar 2025	2024 Tax Provision Assistance	Review Sylvan tax provision workbook.	1.9	\$750.00	\$1,425.00
Winfree, Kelly	Senior Manager	11 Mar 2025	2024 Tax Provision Assistance	Review Buddy's tax provision workbook.	1.1	\$750.00	\$825.00
Winfree, Kelly	Senior Manager	11 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding cost amortization on debt items. (Attendees: K. Winfree, M. Urbina)	0.8	\$750.00	\$600.00
Urbina, Mathew	Executive Director	11 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding cost amortization on debt items. (Attendees: K. Winfree, M. Urbina)	0.8	\$875.00	\$700.00
Urbina, Mathew	Executive Director	11 Mar 2025	2024 Tax Provision Assistance	Prepare summary of 2024 debt calculations.	1.3	\$875.00	\$1,137.50
O'Connor, Lily	Senior	11 Mar 2025	2024 Tax Provision Assistance	Review of apportionment file for Vitamin Shoppe.	1.0	\$410.00	\$410.00
O'Connor, Lily	Senior	11 Mar 2025	2024 Tax Provision Assistance	Review of apportionment file for Sylvan.	0.8	\$410.00	\$328.00
Winfree, Kelly	Senior Manager	12 Mar 2025	2024 Tax Provision Assistance	Review American Freight full year tax provision workbook including split between pre and post contribution.	3.4	\$750.00	\$2,550.00
Winfree, Kelly	Senior Manager	12 Mar 2025	2024 Tax Provision Assistance	Review Pet Supplies Plus tax provision workbook.	1.6	\$750.00	\$1,200.00
Huynh Tho vo, Le	Staff	12 Mar 2025	2024 Tax Provision Assistance	Update supporting tabs in consolidated provision workpaper.	1.3	\$275.00	\$357.50

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	13 Mar 2025	2024 Tax Provision Assistance	Review and reconcile restructuring expense accounts including items booked into impairment for American Freight.	3.5	\$750.00	\$2,625.00
Winfree, Kelly	Senior Manager	13 Mar 2025	2024 Tax Provision Assistance	Internal meeting to discuss tax provision calculations for Franchise Group New Holdco and American Freight. (Attendees: K. Winfree, L. O'Connor)	2.5	\$750.00	\$1,875.00
O'Connor, Lily	Senior	13 Mar 2025	2024 Tax Provision Assistance	Internal meeting to discuss tax provision calculations for Franchise Group New Holdco and American Freight. (Attendees: K. Winfree, L. O'Connor)	2.5	\$410.00	\$1,025.00
O'Connor, Lily	Senior	13 Mar 2025	2024 Tax Provision Assistance	Review open apportionment items.	0.8	\$410.00	\$328.00
Winfree, Kelly	Senior Manager	14 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding calculation of tax gain on sale of Sylvan business. (Attendees: K. Winfree, N. Misek)	0.5	\$750.00	\$375.00
Misek, Nick	Senior Manager	14 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding calculation of tax gain on sale of Sylvan business. (Attendees: K. Winfree, N. Misek)	0.5	\$750.00	\$375.00
Urbina, Mathew	Executive Director	14 Mar 2025	2024 Tax Provision Assistance	Prepare contingent payment debt instrument reconciliation for book tax difference.	1.9	\$875.00	\$1,662.50
O'Connor, Lily	Senior	14 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding taxable income calculation for pre and post contribution periods for American Freight. (Attendees: K. Winfree, L. O'Connor)	0.4	\$410.00	\$164.00
Winfree, Kelly	Senior Manager	14 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding taxable income calculation for pre and post contribution periods for American Freight. (Attendees: K. Winfree, L. O'Connor)	0.4	\$750.00	\$300.00
Urbina, Mathew	Executive Director	15 Mar 2025	2024 Tax Provision Assistance	Prepare analysis of contingent payment debt instrument cumulative temporary difference.		\$875.00	\$1,050.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	17 Mar 2025	2024 Tax Provision Assistance	Review consolidated deferred tax rollforward.	1.2	\$750.00	\$900.00
Winfree, Kelly	Senior Manager	17 Mar 2025	2024 Tax Provision Assistance	Review detailed deferred inventory tab in consolidated tax provision workbook.	0.8	\$750.00	\$600.00
Huynh Tho vo, Le	Staff	17 Mar 2025	2024 Tax Provision Assistance	Incorporate Pet Supplies Plus allocation and apportionment into consolidated workpaper.	2.1	\$275.00	\$577.50
Wagler, Derrick	Partner	18 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding status of tax provision and outstanding items needed to complete. (Attendees: D. Wagler, K. Winfree)	0.5	\$900.00	\$450.00
Winfree, Kelly	Senior Manager	18 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding status of tax provision and outstanding items needed to complete. (Attendees: D. Wagler, K. Winfree)	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	18 Mar 2025	2024 Tax Provision Assistance	Prepared deferred tax rate calculation.	0.8	\$410.00	\$328.00
Doherty, Julia	Senior	18 Mar 2025	2024 Tax Provision Assistance	Review Pet Supplies Plus allocation and apportionment workpaper.	0.6	\$410.00	\$246.00
Doherty, Julia	Senior	18 Mar 2025	2024 Tax Provision Assistance	Review Buddy's allocation and apportionment workpaper.	0.5	\$410.00	\$205.00
Doherty, Julia	Senior	18 Mar 2025	2024 Tax Provision Assistance	Review Sylvan allocation and apportionment workpaper.	0.4	\$410.00	\$164.00
Huynh Tho vo, Le	Staff	18 Mar 2025	2024 Tax Provision Assistance	Update Buddy's allocation and apportionment working file.	1.2	\$275.00	\$330.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Huynh Tho vo, Le	Staff	18 Mar 2025	2024 Tax Provision Assistance	Update Pet Supplies Plus allocation and apportionment working file.	0.8		\$220.00
Huynh Tho vo, Le	Staff	18 Mar 2025	2024 Tax Provision Assistance	Update Sylvan allocation and apportionment working file.	0.7	\$275.00	\$192.50
Huynh Tho vo, Le	Staff	18 Mar 2025	2024 Tax Provision Assistance	Update American Freight allocation and apportionment working file.	1.5	\$275.00	\$412.50
Winfree, Kelly	Senior Manager	19 Mar 2025	2024 Tax Provision Assistance	Final review of Pet Supplies Plus tax provision workbook.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	19 Mar 2025	2024 Tax Provision Assistance	Final review of Buddy's tax provision workbook.	0.8	\$750.00	\$600.00
Winfree, Kelly	Senior Manager	19 Mar 2025	2024 Tax Provision Assistance	Final review of Vitamin Shoppe tax provision workbook.	1.5	\$750.00	\$1,125.00
Winfree, Kelly	Senior Manager	19 Mar 2025	2024 Tax Provision Assistance	Final review of Franchise Group New Holdco tax provision workbook.	0.6	\$750.00	\$450.00
Winfree, Kelly	Senior Manager	19 Mar 2025	2024 Tax Provision Assistance	Final review of Sylvan tax provision workbook.	0.9	\$750.00	\$675.00
Winfree, Kelly	Senior Manager	19 Mar 2025	2024 Tax Provision Assistance	Final review of American Freight tax provision workbook.	1.0	\$750.00	\$750.00
O'Connor, Lily	Senior	19 Mar 2025	2024 Tax Provision Assistance	Final review of apportionment workpaper for Vitamin Shoppe.	1.5	\$410.00	\$615.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
O'Connor, Lily	Senior	19 Mar 2025	2024 Tax Provision Assistance	Final review of apportionment workpaper for Buddy's.	1.5	\$410.00	\$615.00
O'Connor, Lily	Senior	19 Mar 2025	2024 Tax Provision Assistance	Final review of apportionment workpaper for Pet Supplies Plus.	2.0	\$410.00	\$820.00
O'Connor, Lily	Senior	19 Mar 2025	2024 Tax Provision Assistance	Final review of apportionment workpaper for Sylvan.	1.0	\$410.00	\$410.00
O'Connor, Lily	Senior	19 Mar 2025	2024 Tax Provision Assistance	Final review of apportionment workpaper for American Freight (before and after contribution to Educate).	2.5	\$410.00	\$1,025.00
Huynh Tho vo, Le	Staff	19 Mar 2025	2024 Tax Provision Assistance	Update trial balance in silo provision workbooks.	2.1	\$275.00	\$577.50
Huynh Tho vo, Le	Staff	19 Mar 2025	2024 Tax Provision Assistance	Incorporate allocation and apportionment data for Pet Supplies Plus, Buddy's, American Freight, and Sylvan into consolidated workbook.	2.0	\$275.00	\$550.00
Huynh Tho vo, Le	Staff	19 Mar 2025	2024 Tax Provision Assistance	Continue preparation of allocation and apportionment enabler workbooks.	2.3	\$275.00	\$632.50
Winfree, Kelly	Senior Manager	20 Mar 2025	2024 Tax Provision Assistance	Review consolidated tax provision workbook and reconcile deferred rollforward.	4.5	\$750.00	\$3,375.00
Winfree, Kelly	Senior Manager	20 Mar 2025	2024 Tax Provision Assistance	Internal meeting to discuss updates to the consolidated deferred tax rollforward. (Attendees: K. Winfree, L. O'Connor)	1.5	\$750.00	\$1,125.00
O'Connor, Lily	Senior	20 Mar 2025	2024 Tax Provision Assistance	Prepare bonus depreciation workbooks for Franchise Group for 2019 through 2024 tax years.	3.0	\$410.00	\$1,230.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
O'Connor, Lily	Senior	20 Mar 2025	2024 Tax Provision Assistance	Internal meeting to discuss updates to the consolidated deferred tax rollforward. (Attendees: K. Winfree, L. O'Connor)	1.5	\$410.00	\$615.00
O'Connor, Lily	Senior	20 Mar 2025	2024 Tax Provision Assistance	Update consolidated workbook for American Freight short periods.	0.7	\$410.00	\$287.00
O'Connor, Lily	Senior	20 Mar 2025	2024 Tax Provision Assistance	Update net operating loss state workbook for current apportionment rates.	2.1	\$410.00	\$861.00
O'Connor, Lily	Senior	20 Mar 2025	2024 Tax Provision Assistance	Review 2024 and 2025 statutory tax rates from the enabler to calculate 2024 current and deferred blended tax rates for the provision.	0.7	\$410.00	\$287.00
Huynh Tho vo, Le	Staff	20 Mar 2025	2024 Tax Provision Assistance	Updated consolidated tax provision file for intangibles and fixed assets.	3.4	\$275.00	\$935.00
Misek, Nick	Senior Manager	21 Mar 2025	2024 Tax Provision Assistance	Review of Sylvan gain calculation and provide comments.	0.7	\$750.00	\$525.00
Huynh Tho vo, Le	Staff	21 Mar 2025	2024 Tax Provision Assistance	Prepared high level franchise tax summary file.	1.4	\$275.00	\$385.00
Huynh Tho vo, Le	Staff	21 Mar 2025	2024 Tax Provision Assistance	Prepared Oregon commercial activity tax calculation.	1.0	\$275.00	\$275.00
Huynh Tho vo, Le	Staff	21 Mar 2025	2024 Tax Provision Assistance	Prepared Texas franchise tax workpaper.	1.0	\$275.00	\$275.00
O'Connor, Lily	Senior	24 Mar 2025	2024 Tax Provision Assistance	Update net operating loss workbook and update links for final deferred values.	4.5	\$410.00	\$1,845.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Name	Kalik	Date		•	Hours	Kate	гее
			2024 Tax Provision	Internal meeting to review American Freight taxable income calculations. (Attendees: K. Winfree, L.			
O'Connor, Lily	Senior	24 Mar 2025	Assistance	O'Connor)	1.5	\$410.00	\$615.00
				Internal meeting to review deferred rollforward and			
			2024 Tax Provision	detailed deferred inventory tabs in the consolidated			
O'Connor, Lily	Senior	24 Mar 2025	Assistance	provision workbook. (Attendees: K. Winfree, L. O'Connor)	2.0	\$410.00	\$820.00
, ,			2024 Tax			·	•
			Provision	Detailed review of allocation and apportionment			
Winfree, Kelly	Senior Manager	24 Mar 2025	Assistance	enabler and supporting workbook.	3.0	\$750.00	\$2,250.00
			2024 Tax	Internal meeting to review American Freight taxable			
W. 0 W. 11	a : 14	2436 2025	Provision	income calculations. (Attendees: K. Winfree, L.		Φ π ποοο	#1.127 .00
Winfree, Kelly	Senior Manager	24 Mar 2025	Assistance	O'Connor) Internal meeting to review deferred rollforward and	1.5	\$750.00	\$1,125.00
			2024 Tax	detailed deferred inventory tabs in the consolidated			
			Provision	provision workbook. (Attendees: K. Winfree, L.			
Winfree, Kelly	Senior Manager	24 Mar 2025	Assistance	O'Connor)	2.0	\$750.00	\$1,500.00
			2024 Tax				
Huynh Tho vo, Le	Staff	24 Mar 2025	Provision Assistance	Prepared city allocation and apportionment workpaper.	4.6	\$275.00	\$1,265.00
Tiuyiii Tilo vo, Le	Stall	24 Iviai 2023		repared city anocation and apportionment workpaper.	4.0	\$273.00	\$1,203.00
			2024 Tax Provision				
Huynh Tho vo, Le	Staff	24 Mar 2025	Assistance	Updated Pet Supplies Plus tax provision workbook.	1.0	\$275.00	\$275.00
			2024 Tax	Internal discussion regarding calculation of tax gain on			
			Provision	sale of Sylvan business. (Attendees: K. Winfree, N.			
Winfree, Kelly	Senior Manager	25 Mar 2025	Assistance	Misek)	0.5	\$750.00	\$375.00
			2024 Tax	Internal discussion regarding calculation of tax gain on			
Misek, Nick	Saniar Managar	25 Mar 2025	Provision	sale of Sylvan business. (Attendees: K. Winfree, N. Misek)	0.5	\$750.00	\$375.00
IVIISCK, INICK	Senior Manager	23 IVIAT 2025	Assistance	(VIISCK)	0.3	\$730.00	\$5/5.00
			2024 Tax Provision	Prepare reconciliations and supporting documents for			
Huynh Tho vo, Le	Staff	25 Mar 2025	Assistance	material deferred tax items to be sent to auditors.	3.4	\$275.00	\$935.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Huynh Tho vo, Le	Staff	25 Mar 2025	2024 Tax Provision Assistance	Prepared city allocation and apportionment workpaper.	3.2		\$880.00
Urbina, Mathew	Executive Director	25 Mar 2025	2024 Tax Provision Assistance	Review contingent payment debt instrument book tax differences and validate amounts.	1.1	\$875.00	\$962.50
Winfree, Kelly	Senior Manager	25 Mar 2025	2024 Tax Provision Assistance	Reconcile all operating company deferred inventory tabs to the consolidated rollforward by category and identify solutions for outages.	6.0	\$750.00	\$4,500.00
O'Connor, Lily	Senior	25 Mar 2025	2024 Tax Provision Assistance	Review formulas in net operating loss state workbook.	2.2	\$410.00	\$902.00
O'Connor, Lily	Senior	25 Mar 2025	2024 Tax Provision Assistance	Reconcile Buddy's rent to own inventory calculation.	2.8	\$410.00	\$1,148.00
O'Connor, Lily	Senior	25 Mar 2025	2024 Tax Provision Assistance	Update Buddy's silo tax provision workbook and consolidated tax provision workbook for inventory.	1.6	\$410.00	\$656.00
O'Connor, Lily	Senior	25 Mar 2025	2024 Tax Provision Assistance	Reconcile American Freight fixed asset disposals.	1.4	\$410.00	\$574.00
Huynh Tho vo, Le	Staff	26 Mar 2025	2024 Tax Provision Assistance	Update Pet Supplies Plus and Sylvan tax provision workbooks.	1.7	\$275.00	\$467.50
Huynh Tho vo, Le	Staff	26 Mar 2025	2024 Tax Provision Assistance	Prepare fixed asset and intangible reconciliations to be sent to auditors.	3.0	\$275.00	\$825.00
Winfree, Kelly	Senior Manager	26 Mar 2025	2024 Tax Provision Assistance	Research tax treatment of Badcock lease guarantee.	0.6	\$750.00	\$450.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Ivame	Kank	Date	2024 Tax		Hours	Kate	rtt
Winfree, Kelly	Senior Manager	26 Mar 2025	Provision Assistance	Review American Freight tax treatment of inventory book to tax differences.	1.4	\$750.00	\$1,050.00
Winfree, Kelly	Senior Manager	26 Mar 2025	2024 Tax Provision Assistance	Prepare component one and component two goodwill and intangible summary by operating company from August 2023 to December 2024 for the consolidated deferred reconciliation.	5.0	\$750.00	\$3,750.00
O'Connor, Lily	Senior	26 Mar 2025	2024 Tax Provision Assistance	Update and review tax receivable workbook and ensure all tax payments and overpayments are reconciled to the general ledger detail.	3.3	\$410.00	\$1,353.00
O'Connor, Lily	Senior	26 Mar 2025	2024 Tax Provision Assistance	Review refunds requested detail and ensure amounts are reconciled to filed tax returns and general ledger detail.	1.4	\$410.00	\$574.00
O'Connor, Lily	Senior	26 Mar 2025	2024 Tax Provision Assistance	Update high level tax summary workbook for franchise taxes and net worth amounts due.	3.8	\$410.00	\$1,558.00
Doherty, Julia	Senior	26 Mar 2025	2024 Tax Provision Assistance	Review Sylvan fixed assets.	0.5	\$410.00	\$205.00
Urbina, Mathew	Executive Director	27 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding debtor in possession exit fee. (Attendees: K. Winfree, M. Urbina)	0.4	\$875.00	\$350.00
Winfree, Kelly	Senior Manager	27 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding debtor in possession exit fee. (Attendees: K. Winfree, M. Urbina)	0.4	\$750.00	\$300.00
Winfree, Kelly	Senior Manager	27 Mar 2025	2024 Tax Provision Assistance	Internal discussion to discuss deferred taxes impact to goodwill impairment.(Attendees: K. Winfree, C. Lowe)	0.3	\$750.00	\$225.00
Winfree, Kelly	Senior Manager	27 Mar 2025	2024 Tax Provision Assistance	Detailed review of state current and deferred expense calculations including net operating loss and interest limitations.	5.0	\$750.00	\$3,750.00

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Nome	Donk	Transaction	Project	Description	Полия	Hourly	Eas
Name	Rank	Date	Category	Description Internal meeting to review state net operating loss	Hours	Rate	Fee
			2024 Tax	workbook and open items on operating company tax			
XXX: 0 XX 11	G : 35	27.16 2025	Provision	provision workbooks. (Attendees: K. Winfree, L.	2.2	####	#1. 525 .00
Winfree, Kelly	Senior Manager	27 Mar 2025	Assistance	O'Connor)	2.3	\$750.00	\$1,725.00
			2024 Tax	Separate American Freight bonus depreciation			
O'Connor, Lily	Senior	27 Mar 2025	Provision Assistance	calculations by year to determine deferred tax asset remaining in December 2024.	5.0	\$410.00	\$2,050.00
O Collifor, Lify	Sellioi	27 Iviai 2023		remaining in December 2024.	3.0	\$410.00	\$2,030.00
			2024 Tax Provision	Update Section 163(j) interest limitation calculation for			
O'Connor, Lily	Senior	27 Mar 2025	Assistance	Franchise Group, Inc.	1.2	\$410.00	\$492.00
				Internal meeting to review state net operating loss	1.2	\$ 12 0.00	÷ .> 2. 00
			2024 Tax	workbook and open items on operating company tax			
O'Connor, Lily	Senior	27 Mar 2025	Provision Assistance	provision workbooks. (Attendees: K. Winfree, L. O'Connor)	2.3	\$410.00	\$943.00
O Collifor, Lify	Schlor	27 Wai 2023		O Connor)	2.3	\$ 4 10.00	\$943.00
			2024 Tax Provision				
Huynh Tho vo, Le	Staff	28 Mar 2025	Assistance	Prepared August 2023 state provision to return.	1.4	\$275.00	\$385.00
•			2024 Tax				
			Provision				
Huynh Tho vo, Le	Staff	28 Mar 2025	Assistance	Prepared December 2023 state provision to return.	2.0	\$275.00	\$550.00
			2024 Tax				
			Provision	Update deferred reversal scheduling with latest			
Winfree, Kelly	Senior Manager	28 Mar 2025	Assistance	deferred inventory and net operating losses.	2.8	\$750.00	\$2,100.00
			2024 Tax				
M. C M 11	C : M	20.14 2025	Provision	Review calculations of net operating loss limitations	2.0	Ф 7 50 00	Φ1. 7 00.00
Winfree, Kelly	Senior Manager	28 Mar 2025	Assistance	and interest limitations in deferred reversal scheduling.	2.0	\$750.00	\$1,500.00
			2024 Tax	D 1 4-1 1: 4 14 4- 1 6: 1			
Winfree, Kelly	Senior Manager	28 Mar 2025	Provision Assistance	Reconcile pre-tax book income to latest version of trial balance by operating company.	1.2	\$750.00	\$900.00
Williet, Keny	Semoi wanagei	20 Iviai 2023		outainee by operating company.	1.2	Ψ/30.00	Ψ200.00
			2024 Tax Provision	Internal discussion regarding tax provision status.			
Wagler, Derrick	Partner	31 Mar 2025	Assistance	(Attendees: K. Winfree, D. Wagler)	0.5	\$900.00	\$450.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	31 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision status. (Attendees: K. Winfree, D. Wagler)	0.5	\$750.00	\$375.00
Winfree, Kelly	Senior Manager	31 Mar 2025	2024 Tax Provision Assistance	Review tax receivable proof.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	31 Mar 2025	2024 Tax Provision Assistance	Review effective tax rate calculation and tax accounts to identify tax entry outage.	3.2	\$750.00	\$2,400.00
Winfree, Kelly	Senior Manager	31 Mar 2025	2024 Tax Provision Assistance	Prepare draft tax entry template in consolidated workbook.	1.6	\$750.00	\$1,200.00
Huynh Tho vo, Le	Staff	31 Mar 2025	2024 Tax Provision Assistance	Prepared Pet Supplies Plus tax depreciation reconciliation.	1.6	\$275.00	\$440.00
Huynh Tho vo, Le	Staff	31 Mar 2025	2024 Tax Provision Assistance	Prepared Franchise Group charitable contributions reconciliation.	0.8	\$275.00	\$220.00
Winfree, Kelly	Senior Manager	01 Apr 2025	2024 Tax Provision Assistance	Prepare consolidated deferred reversal scheduling calculation.	7.0	\$750.00	\$5,250.00
Jacobs, Dolly	Partner	01 Apr 2025	2024 Tax Provision Assistance	Review and summarize tax treatment of bankruptcy costs for 2024 tax provision.	1.0	\$900.00	\$900.00
Urbina, Mathew	Executive Director	02 Apr 2025	2024 Tax Provision Assistance	Update tax debt workbook for additional debt fee.	0.5	\$875.00	\$437.50
Vitale, John	Partner	02 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding deferred reversal scheduling proof. (Attendees: J. Vitale, K. Winfree)	1.5	\$900.00	\$1,350.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	02 Apr 2025	2024 Tax Provision Assistance	Continued to prepare deferred reversal scheduling calculation.	4.5		\$3,375.00
Winfree, Kelly	Senior Manager	02 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding deferred reversal scheduling proof. (Attendees: J. Vitale, K. Winfree)	1.5	\$750.00	\$1,125.00
Winfree, Kelly	Senior Manager	02 Apr 2025	2024 Tax Provision Assistance	Review all operating company book to tax differences in consolidated 2024 tax provision workbook.	1.4	\$750.00	\$1,050.00
Winfree, Kelly	Senior Manager	02 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to consolidated provision workbook. (Attendees: K. Winfree, L. O'Connor)	0.6	\$750.00	\$450.00
O'Connor, Lily	Senior	02 Apr 2025	2024 Tax Provision Assistance	Finalize Pet Supplies Plus inventory capitalization calculation to reflect final trial balance and book to tax differences.	1.4	\$410.00	\$574.00
O'Connor, Lily	Senior	02 Apr 2025	2024 Tax Provision Assistance	Update Pet Supplies Plus and Franchise Group New Holdco tax provision workbooks for latest trial balance data.	0.7	\$410.00	\$287.00
O'Connor, Lily	Senior	02 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to consolidated provision workbook. (Attendees: K. Winfree, L. O'Connor)	0.6	\$410.00	\$246.00
Urbina, Mathew	Executive Director	03 Apr 2025	2024 Tax Provision Assistance	Update tax debt calculation.	1.2	\$875.00	\$1,050.00
Wagler, Derrick	Partner	03 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision preparation questions. (Attendees: D. Wagler, K. Winfree)	0.5	\$900.00	\$450.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision preparation questions. (Attendees: D. Wagler, K. Winfree)	0.5	\$750.00	\$375.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Review transaction cost detail and determine tax treatment for Pet Supplies Plus.	0.3	\$750.00	\$225.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Prepare consolidated goodwill and intangible basis reconciliation.	1.3	\$750.00	\$975.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Prepare consolidated goodwill and intangible impairment summary.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Review consolidated tax receivable proof.	0.6	\$750.00	\$450.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Prepare tax account rollforward analysis to determine adjustments needed.	1.1	\$750.00	\$825.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding Section 163(j) interest disallowance calculation and interest reconciliation. (Attendees: K. Winfree, L. O'Connor)	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	03 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding Section 163(j) interest disallowance calculation and interest reconciliation. (Attendees: K. Winfree, L. O'Connor)	0.5	\$410.00	\$205.00
O'Connor, Lily	Senior	03 Apr 2025	2024 Tax Provision Assistance	Prepare Sylvan uncertain tax position calculation.	1.7	\$410.00	\$697.00
Wagler, Derrick	Partner	04 Apr 2025	2024 Tax Provision Assistance	Internal walkthrough of tax provision calculations with a focus on technical issues and open items. (Attendees: D. Wagler, K. Winfree)	1.0	\$900.00	\$900.00
Winfree, Kelly	Senior Manager	04 Apr 2025	2024 Tax Provision Assistance	Internal walkthrough of tax provision calculations with a focus on technical issues and open items. (Attendees: D. Wagler, K. Winfree)	1.0	\$750.00	\$750.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	04 Apr 2025	2024 Tax Provision Assistance	Continued to prepare tax account rollforward analysis to determine adjustments needed.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	04 Apr 2025	2024 Tax Provision Assistance	Review effective tax rate reconciliation in conjunction with the consolidated tax entry to identify outages.	1.6	\$750.00	\$1,200.00
Winfree, Kelly	Senior Manager	04 Apr 2025	2024 Tax Provision Assistance	Review state net operating loss workbook for changes in taxable income.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	04 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding state workbook items and ensure reconciliations tie out. (Attendees: K. Winfree, L. O'Connor)	0.7	\$750.00	\$525.00
O'Connor, Lily	Senior	04 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding state workbook items and ensure reconciliations tie out. (Attendees: K. Winfree, L. O'Connor)	0.7	\$410.00	\$287.00
O'Connor, Lily	Senior	04 Apr 2025	2024 Tax Provision Assistance	Finalize Sylvan uncertain tax position calculation specifically for Maryland.	0.3	\$410.00	\$123.00
Winfree, Kelly	Senior Manager	07 Apr 2025	2024 Tax Provision Assistance	Update state taxable income calculations and net operating loss summary workbook for latest federal taxable income changes.	2.0	\$750.00	\$1,500.00
Winfree, Kelly	Senior Manager	07 Apr 2025	2024 Tax Provision Assistance	Update deferred reversal scheduling for latest deferred inventory changes.	2.0	\$750.00	\$1,500.00
Winfree, Kelly	Senior Manager	07 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision outstanding items and status (Attendees: K. Winfree, D. Wagler)	1.0	\$750.00	\$750.00
Wagler, Derrick	Partner	07 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision outstanding items and status (Attendees: K. Winfree, D. Wagler)	1.0	\$900.00	\$900.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	08 Apr 2025	2024 Tax Provision Assistance	Finalize valuation allowance proof.	2.3	\$750.00	\$1,725.00
Winfree, Kelly	Senior Manager	08 Apr 2025	2024 Tax Provision Assistance	Prepare gross up to state tax deferred tax assets due to full valuation allowance.	1.3	\$750.00	\$975.00
Winfree, Kelly	Senior Manager	08 Apr 2025	2024 Tax Provision Assistance	Finalize consolidated tax journal entry which includes tax expense, tax receivable, deferred tax liability, and valuation allowance.	2.9	\$750.00	\$2,175.00
Winfree, Kelly	Senior Manager	08 Apr 2025	2024 Tax Provision Assistance	Internal discussion on final amounts and review linking issues in consolidated workbook. (Attendees: K. Winfree, L. O'Connor)	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Provision Assistance	Internal discussion on final amounts and review linking issues in consolidated workbook. (Attendees: K. Winfree, L. O'Connor)	0.5	\$410.00	\$205.00
Winfree, Kelly	Senior Manager	09 Apr 2025	2024 Tax Provision Assistance	Finalize tax impact of goodwill impairment and prepare journal entry for Pet Supplies Plus and the Vitamin Shoppe.	3.1	\$750.00	\$2,325.00
Winfree, Kelly	Senior Manager	09 Apr 2025	2024 Tax Provision Assistance	Prepare income tax footnote for inclusion in the consolidated financial statements.	1.8	\$750.00	\$1,350.00
Winfree, Kelly	Senior Manager	09 Apr 2025	2024 Tax Provision Assistance	Draft 2024 tax review memorandum.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	09 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to Pet Supplies Plus calculations. (Attendees: K. Winfree, L. O'Connor)	0.4	\$750.00	\$300.00
O'Connor, Lily	Senior	09 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to Pet Supplies Plus calculations. (Attendees: K. Winfree, L. O'Connor)	0.4	\$410.00	\$164.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	10 Apr 2025	2024 Tax Provision Assistance	Meeting to discuss deferred taxes adjustment for Pet Supplies Plus and Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis, K. Winfree)	0.2	\$750.00	\$150.00
Winfree, Kelly	Senior Manager	10 Apr 2025	2024 Tax Provision Assistance	Summarize tax workbooks for delivery to Franchise Group auditors.	2.8	\$750.00	\$2,100.00
Huynh Tho vo, Le	Staff	11 Apr 2025	2024 Tax Provision Assistance	Prepared consolidated provision workbook to include Freedom VCM activity.	2.8	\$275.00	\$770.00
Wagler, Derrick	Partner	14 Apr 2025	2024 Tax Provision Assistance	Year-end provision walkthrough meeting for Franchise Group, Inc. (Attendees: K. Winfree, D. Wagler)	3.0	\$900.00	\$2,700.00
Winfree, Kelly	Senior Manager	14 Apr 2025	2024 Tax Provision Assistance	Year-end provision walkthrough meeting for Franchise Group, Inc. (Attendees: K. Winfree, D. Wagler)	3.0	\$750.00	\$2,250.00
Winfree, Kelly	Senior Manager	14 Apr 2025	2024 Tax Provision Assistance	Review questions from external auditors and compile tax information requested (intangible and goodwill proof, Sylvan gain calculation, summary of tax treatment of restructuring fees, tax treatment of lease guarantee, interest limitation supporting calculation tax treatment of reorganization items, and American Freight taxable income split).	5.0	\$750.00	\$3,750.00
Huynh Tho vo, Le	Staff	14 Apr 2025	2024 Tax Provision Assistance	Prepared consolidated provision workbook for Freedom VCM, Inc. as parent.	1.9	\$275.00	\$522.50
Wagler, Derrick	Partner	15 Apr 2025	2024 Tax Provision Assistance	Discuss external auditor requests. (Attendees: K. Winfree, D. Wagler)	1.0	\$900.00	\$900.00
Winfree, Kelly	Senior Manager	15 Apr 2025	2024 Tax Provision Assistance	Discuss external auditor requests. (Attendees: K. Winfree, D. Wagler)	1.0	\$750.00	\$750.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Ivanie	Nauk	Date	2024 Tax Provision	Continue to compile tax information requested from external auditor (intangible and goodwill proof, Sylvan gain calculation, summary of tax treatment of restructuring fees, tax treatment of lease guarantee, interest limitation supporting calculation tax treatment of reorganization items, and American Freight taxable	Hours	Kate	ree
Winfree, Kelly	Senior Manager	15 Apr 2025	Assistance	income split).	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	15 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to state net operating loss workbook as it relates to the Freedom VCM, Inc. consolidated provision. (Attendees: K. Winfree, L. O'Connor)	0.8	\$750.00	\$600.00
Winfree, Kelly	Senior Manager	15 Apr 2025	2024 Tax Provision Assistance	Continue to draft tax review memorandum for Franchise Group, Inc.	4.5	\$750.00	\$3,375.00
O'Connor, Lily	Senior	15 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to state net operating loss workbook as it relates to the Freedom VCM, Inc. consolidated provision. (Attendees: K. Winfree, L. O'Connor)	0.8	\$410.00	\$328.00
O'Connor, Lily	Senior	15 Apr 2025	2024 Tax Provision Assistance	Prepare Freedom VCM, Inc. net operating loss workbook for the consolidated Freedom VCM, Inc. provision.	2.8	\$410.00	\$1,148.00
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Provision Assistance	Continued to prepare consolidated provision workbook for Freedom VCM, Inc. as parent.	0.5	\$275.00	\$137.50
Wagler, Derrick	Partner	16 Apr 2025	2024 Tax Provision Assistance	Review Franchise Group consolidated year-end provision workbook.	1.2	\$900.00	\$1,080.00
O'Connor, Lily	Senior	16 Apr 2025	2024 Tax Provision Assistance	Prepare Freedom VCM, Inc. 163(j) interest limitation workbook and reconcile new interest accounts.	3.5	\$410.00	\$1,435.00
O'Connor, Lily	Senior	16 Apr 2025	2024 Tax Provision Assistance	Compile external auditor requests for 163(j) interest limitation, net operating losses, and uncertain tax positions.	1.4	\$410.00	\$574.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Wagler, Derrick	Partner	17 Apr 2025	2024 Tax Provision Assistance	Review files compiled to be provided to external auditor.	1.0		\$900.00
O'Connor, Lily	Senior	17 Apr 2025	2024 Tax Provision Assistance	Finalize Freedom VCM, Inc. detailed roll of deferreds tab in consolidated workbook.	2.6	\$410.00	\$1,066.00
O'Connor, Lily	Senior	17 Apr 2025	2024 Tax Provision Assistance	Summarize franchise tax accounts for all entities.	0.4	\$410.00	\$164.00
O'Connor, Lily	Senior	17 Apr 2025	2024 Tax Provision Assistance	Continue to compile external auditor requests for 163(j) interest limitation, net operating losses, and uncertain tax positions.	0.6	\$410.00	\$246.00
Winfree, Kelly	Senior Manager	23 Apr 2025	2024 Tax Provision Assistance	Review and update Freedom VCM, Inc. consolidated provision workbook.	3.0	\$750.00	\$2,250.00
Winfree, Kelly	Senior Manager	23 Apr 2025	2024 Tax Provision Assistance	Review and update Freedom VCM Holdings consolidated provision workbook.	4.5	\$750.00	\$3,375.00
Winfree, Kelly	Senior Manager	24 Apr 2025	2024 Tax Provision Assistance	Draft responses to follow up external auditor questions and compile information requested (Sylvan gain and worthless stock deduction)	3.0	\$750.00	\$2,250.00
O'Connor, Lily	Senior	24 Apr 2025	2024 Tax Provision Assistance	Prepare silo workbooks for Freedom entities and update consolidated workbook.	4.0	\$410.00	\$1,640.00
Misek, Nick	Senior Manager	25 Apr 2025	2024 Tax Provision Assistance	Draft tax review memorandum language regarding Sylvan sale and associated net operating losses.	0.7	\$750.00	\$525.00
Wagler, Derrick	Partner	25 Apr 2025	2024 Tax Provision Assistance	Review tax review memorandum for Franchise Group, Inc.	1.0	\$900.00	\$900.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	25 Apr 2025	2024 Tax Provision Assistance	Update tax review memorandum for final calculations for Franchise Group, Inc.	1.0	\$750.00	\$750.00
Wagler, Derrick	Partner	28 Apr 2025	2024 Tax Provision Assistance	Provide update regarding external auditor position on worthless stock deduction. (Attendees: K. Winfree, D. Wagler)	0.3	\$900.00	\$270.00
Winfree, Kelly	Senior Manager	28 Apr 2025	2024 Tax Provision Assistance	Provide update regarding external auditor position on worthless stock deduction. (Attendees: K. Winfree, D. Wagler)	0.3	\$750.00	\$225.00
Winfree, Kelly	Senior Manager	28 Apr 2025	2024 Tax Provision Assistance	Update deferred tax rollforward and income tax footnote for change in tax treatment of worthless stock deduction for Franchise Group, Inc.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	29 Apr 2025	2024 Tax Provision Assistance	Prepare consolidated tax entries for Freedom VCM, Inc.	3.0	\$750.00	\$2,250.00
Winfree, Kelly	Senior Manager	29 Apr 2025	2024 Tax Provision Assistance	Prepare consolidated tax entries for Freedom VCM Holdings, Inc.	3.0	\$750.00	\$2,250.00
				Total	558.8		\$316,539.50

2023 TAX COMPLIANCE

		Transaction			
Name	Rank	Date	Project Category	Description	Hours
Lane, Adam	Staff	04 Nov 2024	Tax Compliance	Prepared the consolidated December 2023 Washington D.C. tax return.	2.5
Lane, Adam	Staff	04 Nov 2024	Tax Compliance	Cleared review comments made by Lily O'Connor (Senior) on the December 2023 consolidated Minnesota state return.	0.5
Lane, Adam	Staff	04 Nov 2024	Tax Compliance	Prepared the consolidated December 2023 California tax return.	2.0
Lane, Adam	Staff	04 Nov 2024	Tax Compliance	Reviewed our state taxable income workpaper (STIW) to ensure that it correctly matched the consolidated Massachusetts state return.	1.0
Lane, Adam	Staff	04 Nov 2024	Tax Compliance	Reviewed our state taxable income workpaper (STIW) to ensure that it correctly matched the consolidated Virginia state return.	0.5
Lane, Adam	Staff	04 Nov 2024	Tax Compliance	Reviewed our state taxable income workpaper (STIW) to ensure that it correctly matched the consolidated Connecticut state return.	0.5
O'Connor, Lily	Senior	04 Nov 2024	Tax Compliance	Organized and saved all necessary support for EYI share point site for work performed under tax compliance project.	0.9
O'Connor, Lily	Senior	04 Nov 2024	Tax Compliance	Continued: Organized and saved all necessary support for EYI share point site for work performed under tax compliance project.	0.9
O'Connor, Lily	Senior	04 Nov 2024	Tax Compliance	Continued: Organized and saved all necessary support for EYI share point site for work performed under tax compliance project.	0.9
O'Connor, Lily	Senior	04 Nov 2024	Tax Compliance	Continued: Organized and saved all necessary support for EYI share point site for work performed under tax compliance project.	0.9
O'Connor, Lily	Senior	04 Nov 2024	Tax Compliance	Review of New York tax return for the 12.30.2023 tax year including review of workpaper and reading instructions for any 2023 law changes to take into account.	1.1
Doherty, Julia	Senior	04 Nov 2024	Tax Compliance	Updated 2023 Texas state return for the consolidated entity.	1.0
Wagler, Derrick	Partner	05 Nov 2024	Tax Compliance	Engagement status updates on tax returns.	0.5
Lane, Adam	Staff	05 Nov 2024	Tax Compliance	Prepared the consolidated December 2023 Washington D.C. tax return.	3.0
O'Connor, Lily	Senior	05 Nov 2024	Tax Compliance	Internal discussion to troubleshoot an issue with the December 2023 Virginia tax return and 163(j) for the 12.30.2023 tax year. (Attendees: A. Lane, L. O'Connor)	0.5

Name	Rank	Transaction Date	Project Category	Description	Hours
O'Connor, Lily	Senior	05 Nov 2024	Tax Compliance	Review of Michigan tax return for the 12.30.2023 tax year including review of workpaper and reading instructions for any 2023 law changes to take into account.	0.6
O'Connor, Lily	Senior	05 Nov 2024	Tax Compliance	Review of Virginia tax return for the 12.30.2023 tax year including review of workpaper and reading instructions for any 2023 law changes to take into account.	1.1
O'Connor, Lily	Senior	05 Nov 2024	Tax Compliance	Review of California tax return for the 12.30.2023 tax year including review of workpaper and reading instructions for any 2023 law changes to take into account.	1.3
O'Connor, Lily	Senior	05 Nov 2024	Tax Compliance	Review of Washington D.C. tax return for the 12.30.2023 tax year including review of workpaper and reading instructions for any 2023 law changes to take into account.	1.2
Doherty, Julia	Senior	05 Nov 2024	Tax Compliance	Updated December 2023 Arkansas tax return for review comments.	2.0
Lane, Adam	Staff	05 Nov 2024	Tax Compliance	Internal discussion to troubleshoot an issue with the December 2023 Virginia tax return and 163(j) for the 12.30.2023 tax year. (Attendees: A. Lane, L. O'Connor)	0.5
Lane, Adam	Staff	05 Nov 2024	Tax Compliance	Prepared the consolidated December 2023 California tax return.	3.0
Lane, Adam	Staff	05 Nov 2024	Tax Compliance	Reviewed state taxable income workpaper (STIW) to ensure that it correctly matched the consolidated December 2023 Oregon state return.	0.5
Lane, Adam	Staff	05 Nov 2024	Tax Compliance	Reviewed state taxable income workpaper (STIW) to ensure that it correctly matched the consolidated December 2023 New Jersey state return.	0.5
Lane, Adam	Staff	05 Nov 2024	Tax Compliance	Reviewed state taxable income workpaper (STIW) to ensure that it correctly matched the consolidated December 2023 North Dakota state return.	0.5
Lane, Adam	Staff	05 Nov 2024	Tax Compliance	Called technical support to resolve data value issues not flowing through to the correct line on the consolidated December 2023 California tax return.	1.0
Doherty, Julia	Senior	06 Nov 2024	Tax Compliance	Updated December 2023 Kentucky state tax return for review comments.	1.0

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Name	Rank	Transaction Date	Project Category	Description	Hours
Huynh Tho vo,	Itum	Date	110jeet Category	Description	Hours
Le	Staff	06 Nov 2024	Tax Compliance	Prepared December 2023 Franchise Group, Inc state tax returns.	1.6
Doherty, Julia	Senior	06 Nov 2024	Tax Compliance	Updated December 2023 Illinois state tax return for review comments.	3.0
Lane, Adam	Staff	06 Nov 2024	Tax Compliance	Prepared the consolidated December 2023 Washington D.C. tax return.	2.5
Lane, Adam	Staff	06 Nov 2024	Tax Compliance	Cleared comments on the consolidated December 2023 California tax return.	1.0
Lane, Adam	Staff	06 Nov 2024	Tax Compliance	Prepared the consolidated December 2023 California tax return.	2.0
Winfree, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates Arizona return including research state guidance.	1.0
Winfree, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates Connecticut return including research state guidance.	1.0
Winfree, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates Massachusetts return including research state guidance.	1.0
Winfree, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates Minnesota return including research state guidance.	1.0
Winfree, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates New Hampshire return including research state guidance.	1.0
Winfree, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates New York return including research state guidance.	1.0
Winfree, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates North Dakota return including research state guidance.	1.0
Winfree, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates Vermont return including research state guidance.	1.0
O'Connor, Lily	Senior	07 Nov 2024	Tax Compliance	Internal discussion to troubleshoot issues in tax software on December 2023 California and Virginia adjustments to finalize returns. (Attendees: A. Lane, L. O'Connor)	0.5
Doherty, Julia	Senior	07 Nov 2024	Tax Compliance	Update December 2023 Kentucky state tax return.	4.0
Doherty, Julia	Senior	07 Nov 2024	Tax Compliance	Update December 2023 Illinois state tax return for review comments.	0.4
Doherty, Julia	Senior	07 Nov 2024	Tax Compliance	Update 2023 Texas state tax return for review comments.	0.6

Name	Rank	Transaction Date	Project Category	Description	Hours
Ivallie	Kalik	Date	Froject Category	Prepared the consolidated December 2023 Washington D.C. tax	Hours
Lane, Adam	Staff	07 Nov 2024	Tax Compliance	return.	3.5
Lane, Adam	Staff	07 Nov 2024	Tax Compliance	Cleared comments on the December 2023 North Dakota consolidated state return.	0.5
Lane, Adam	Staff	07 Nov 2024	Tax Compliance	Internal discussion to troubleshoot issues in tax software on December 2023 California and Virginia adjustments to finalize returns. (Attendees: A. Lane, L. O'Connor)	0.5
Lane, Adam	Staff	07 Nov 2024	Tax Compliance	Cleared comments on the December 2023 New Jersey consolidated state return.	1.0
Huynh Tho vo, Le	Staff	07 Nov 2024	Tax Compliance	Prepared December 2023 Franchise Group, Inc and Affiliates returns.	4.8
Doherty, Julia	Senior	07 Nov 2024	Tax Compliance	Update December 2023 Kentucky state tax return.	4.0
Winfree, Kelly	Senior Manager	07 Nov 2024	Tax Compliance	December 2023 tax compliance administration.	2.0
O'Connor, Lily	Senior	07 Nov 2024	Tax Compliance	December 2023 tax compliance administration.	0.5
Doherty, Julia	Senior	08 Nov 2024	Tax Compliance	Obtained state tax liability and overpayment amounts from December 2023 state tax returns for Arizona, Hawaii, Wisconsin, Kansas and Idaho to document in our workpapers in order to assist in preparation of future tax returns.	0.4
Doherty, Julia	Senior	08 Nov 2024	Tax Compliance	Cleared 3 efile diagnostics for the December 2023 state of Wisconsin return.	0.6
Lane, Adam	Staff	08 Nov 2024	Tax Compliance	Cleared diagnostics on the December 2023 consolidated Washington D.C. tax return for electronic filing.	0.5
Lane, Adam	Staff	08 Nov 2024	Tax Compliance	Cleared comments on the December 2023 Alaska consolidated state return.	1.0
Huynh Tho vo, Le	Staff	08 Nov 2024	Tax Compliance	Prepared December 2023 Franchise Group, Inc and Affiliates returns.	4.8
Huynh Tho vo, Le	Staff	08 Nov 2024	Tax Compliance	Cleared e-file diagnostics for various December 2023 Franchise Group, Inc state returns.	2.4
Lane, Adam	Staff	08 Nov 2024	Tax Compliance	Prepared the consolidated December 2023 Washington D.C. tax return.	1.5
Huynh Tho vo, Le	Staff	11 Nov 2024	Tax Compliance	Prepared delivery packages to send to Franchise Group, Inc.	2.8
Doherty, Julia	Senior	11 Nov 2024	Tax Compliance	Cleared 5 efile diagnostics for the December 2023 Arkansas state return.	0.3

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Name	Rank	Transaction Date	Project Category	Description	Hours
Doherty, Julia	Senior	11 Nov 2024	Tax Compliance	Updated December 2023 Virginia return and cleared Virginia efile diagnostics.	1.0
Doherty, Julia	Senior	11 Nov 2024	Tax Compliance	Prepared workpaper to summarize tax overpayments for all 11/15/2024 tax returns.	1.6
Doherty, Julia	Senior	11 Nov 2024	Tax Compliance	Printed December 2023 Franchise Group, Inc. and Subsidiaries Illinois return.	0.1
Doherty, Julia	Senior	11 Nov 2024	Tax Compliance	Cleared efile diagnostics for December 2023 Arizona, Texas, and Kentucky state returns.	1.6
Winfree, Kelly	Senior Manager	11 Nov 2024	Tax Compliance	Review and sign December 2023 Franchise Group, Inc. Indiana and Louisiana return including research state guidance.	1.0
Winfree, Kelly	Senior Manager	11 Nov 2024	Tax Compliance	Review and sign December 2023 Franchise Group, Inc. and Affiliates Alaska, California, and Washington D.C. returns including research state guidance.	1.0
Winfree, Kelly	Senior Manager	11 Nov 2024	Tax Compliance	Review and sign December 2023 Franchise Group, Inc. and Affiliates Illinois, Kentucky, Maine, Michigan, and Montana returns including research state guidance.	1.0
Winfree, Kelly	Senior Manager	11 Nov 2024	Tax Compliance	Review and sign December 2023 Franchise Group, Inc. and Affiliates New Jersey, Oregon, Texas, Arkansas, and Virginia returns including research state guidance.	1.0
Doherty, Julia	Senior	11 Nov 2024	Tax Compliance	Clear e-file diagnostics for December 2023 Franchise Group, Inc. and Subsidiaries state returns.	0.6
Lane, Adam	Staff	11 Nov 2024	Tax Compliance	Cleared comments on the consolidated December 2023 Oregon tax return.	0.5
Lane, Adam	Staff	11 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 Alaska return for electronic filing.	1.0
Lane, Adam	Staff	11 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 Washington D.C. return for electronic filing.	2.0
Lane, Adam	Staff	11 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 California return for electronic filing.	1.5
Lane, Adam	Staff	11 Nov 2024	Tax Compliance	Cleared comments on the consolidated December 2023 Washington D.C. tax return.	1.5

Name	Rank	Transaction Date	Project Category	Description	Hours
Lane, Adam	Staff	11 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 Massachusetts return for electronic filing.	0.5
Lane, Adam	Staff	11 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 North Dakota return for electronic filing.	0.5
Huynh Tho vo, Le	Staff	12 Nov 2024	Tax Compliance	Cleared e-file diagnostics.	3.4
Huynh Tho vo, Le	Staff	12 Nov 2024	Tax Compliance	Call Hawaii Department of Revenue (name unknown) and resolve missing information notice. (Attendees: L. Huynh)	1.2
Doherty, Julia	Senior	12 Nov 2024	Tax Compliance	Cleared efile diagnostics for December 2023 New York tax return.	1.3
Doherty, Julia	Senior	12 Nov 2024	Tax Compliance	Call with Thomson Reuters support team (name unknown) to help with New York Efiling rejection. (Attendees: J. Doherty)	0.7
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Updating all state tax return signature dates in our electronic tax software once we received documents from the client.	1.0
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 Alaska return for electronic filing.	0.5
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the Franchise Group, Inc. December 2023 Oklahoma separate state return.	0.5
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 New York state return for electronic filing.	1.0
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Called our electronic tax software support team (name unknown) in order to clear a New York state diagnostic. (Attendees: A. Lane)	1.0
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 Massachusetts state return for electronic filing.	0.5
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Prepared and brought in the consolidated December 2023 state XMLs of Massachusetts, California, Connecticut, New Jersey, Alaska, Oregon, and Virginia to our documentation system.	1.0
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Prepared a pdf to XML reconciliation for the state of New Jersey December 2023 tax return.	0.3
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Prepared a pdf to XML reconciliation for the state of California December 2023 tax return.	0.3

Name	Rank	Transaction Date	Project Category	Description	Hours
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Prepared a pdf to XML reconciliation for the state of Connecticut December 2023 tax return.	0.3
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Prepared a pdf to XML reconciliation for the state of Massachusetts December 2023 tax return.	0.3
O'Connor, Lily	Senior	12 Nov 2024	Tax Compliance	Final level of XML review for the New Hampshire tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	12 Nov 2024	Tax Compliance	Final level of XML review for the Illinois tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	12 Nov 2024	Tax Compliance	Final level of XML review for the Montana tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	12 Nov 2024	Tax Compliance	Final level of XML review for the Kentucky tax return for the year end 12.30.2023.	0.4
O'Connor, Lily	Senior	12 Nov 2024	Tax Compliance	Final level of XML review for the New Jersey tax return for the year end 12.30.2023.	0.3
O'Connor, Lily	Senior	12 Nov 2024	Tax Compliance	Final level of XML review for the Maine tax return for the year end 12.30.2023.	0.2
Huynh Tho vo, Le	Staff	13 Nov 2024	Tax Compliance	Prepared XMLs for e-file purposes.	1.2
Doherty, Julia	Senior	13 Nov 2024	Tax Compliance	Created XML's and compared them to the prepared state returns.	2.9
Doherty, Julia	Senior	13 Nov 2024	Tax Compliance	Phone call with New York state tax department (name unknown) regarding electronic filing issue. (Attendees: J. Doherty)	0.5
Doherty, Julia	Senior	13 Nov 2024	Tax Compliance	Printed and reviewed December 2023 New York XML.	0.6
Lane, Adam	Staff	13 Nov 2024	Tax Compliance	Called New York state in order to try and clear a severe diagnostic in order to electronically file.	2.5
Lane, Adam	Staff	13 Nov 2024	Tax Compliance	Submitted the December 2023 Massachusetts, California, Connecticut, and New Jersey state XMLs into our electronic filing software.	0.5
Lane, Adam	Staff	13 Nov 2024	Tax Compliance	Reviewed the consolidated December 2023 California XML to submit to for filing.	0.5
Lane, Adam	Staff	13 Nov 2024	Tax Compliance	Reviewed the consolidated December 2023 Connecticut XML to submit to for filing.	0.5
Lane, Adam	Staff	13 Nov 2024	Tax Compliance	Reviewed the consolidated December 2023 Massachusetts XML to submit to for filing.	0.5

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Name	Rank	Transaction Date	Project Category	Description	Hours
Lane, Adam	Staff	13 Nov 2024	Tax Compliance	Reviewed the consolidated December 2023 New Jersey XML to submit to for filing.	0.5
Lane, Adam	Staff	13 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 Michigan return for electronic filing.	1.5
Huynh Tho vo, Le	Staff	14 Nov 2024	Tax Compliance	E-filed various returns.	2.8
Doherty, Julia	Senior	14 Nov 2024	Tax Compliance	December 2023 New York XML reviews and return submissions.	0.5
Lane, Adam	Staff	14 Nov 2024	Tax Compliance	Clearing diagnostics in order to qualify the consolidated December 2023 Massachusetts return for electronic filing.	0.8
Lane, Adam	Staff	14 Nov 2024	Tax Compliance	Updated the consolidated state XMLs for December 2023 Arizona, Kentucky, and Montana for updated signature dates.	0.5
Lane, Adam	Staff	14 Nov 2024	Tax Compliance	Compared the prior December 2023 Massachusetts XML reconciliation with an updated reconciliation to ensure there were no severe differences.	0.5
Lane, Adam	Staff	14 Nov 2024	Tax Compliance	Submitted the consolidated December 2023 Washington D.C., Michigan, Montana, North Dakota, Arkansas, and Alaska state returns in our electronic tax software.	0.5
Lane, Adam	Staff	14 Nov 2024	Tax Compliance	Printed efile acceptances for December 2023 California, Connecticut, and New Jersey state returns and pulled them into our documentation system.	0.3
Lane, Adam	Staff	14 Nov 2024	Tax Compliance	Submitted the remaining 10 tax returns with an 11/15/2024 due date.	0.5
Lane, Adam	Staff	14 Nov 2024	Tax Compliance	Printed the consolidated 2023 Texas efile acceptance and pulled it into our documentation system.	0.3
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the New York tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Arizona tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Michigan tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the North Dakota tax return for the year end 12.30.2023.	0.2

Name	Rank	Transaction Date	Project Category	Description	Hours
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Texas tax return for the year end 12.30.2023.	0.3
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Oregon tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Arkansas tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the California tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Alaska tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Minnesota tax return for the year end 12.30.2023	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Washington D.C. tax return for the year end 12.30.2023.	0.3
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Connecticut tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Michigan tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Louisiana tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Indiana tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Oklahoma tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Vermont tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Virginia tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Wisconsin tax return for the year end 12.30.2023.	0.2
Doherty, Julia	Senior	15 Nov 2024	Tax Compliance	Review of 2023 W.S. Badock and Educate, Inc. returns for overpayments, liabilities and net operating loss usage.	4.0

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		Transaction			
Name	Rank	Date	Project Category	Description	Hours
				Printed remaining efile acceptances except for New York state	
Lane, Adam	Staff	15 Nov 2024	Tax Compliance	and pulled them into our documentation system.	1.0
				Rolled forward our net operating loss and overpayment amounts	
T A 1	Ct. CC	15 N 2024	T - C 1'	from our state returns to a workpaper for ease of	2.0
Lane, Adam	Staff	15 Nov 2024	Tax Compliance	utilization/review.	2.0
				Pull and provide tax returns and complete trackers to Franchise	
O'Connor, Lily	Senior	18 Nov 2024	Tax Compliance	Group for 2019-2023.	8.0
Doherty, Julia	Senior	18 Nov 2024	Tax Compliance	Update net operating loss workpaper.	1.0
Doherty, Julia	Senior	18 Nov 2024	Tax Compliance	Added all signed signature pages to final return PDFs.	4.0
Winfree, Kelly	Senior Manager	19 Nov 2024	Tax Compliance	Email correspondence to L. O'Connor regarding status.	0.5
Winfree, Kelly	Senior Manager	19 Nov 2024	Tax Compliance	Review SharePoint sites for 2023 compliance.	2.0
				Pull and provide tax returns and complete trackers to Franchise	
O'Connor, Lily	Senior	19 Nov 2024	Tax Compliance	Group for 2019-2023.	8.0
Doherty, Julia	Senior	19 Nov 2024	Tax Compliance	Continued: Added all signed signature pages to final return PDFs.	2.5
Doherty, Julia	Senior	19 Nov 2024	Tax Compliance	Update net operating loss workpaper.	3.5
				Review cash tax liabilities and planning on Educate, Inc. potential	
Wagler, Derrick	Partner	19 Nov 2024	Tax Compliance	Maryland cash liability.	0.5
				Pull and provide tax returns and complete trackers to Franchise	
O'Connor, Lily	Senior	20 Nov 2024	Tax Compliance	Group for 2019-2023.	8.0
Doherty, Julia	Senior	20 Nov 2024	Tax Compliance	Update net operating loss workpaper.	4.0
Doherty, Julia	Senior	21 Nov 2024	Tax Compliance	Continued: Update net operating loss workpaper.	4.0
				Call with K. Scholes at Franchise Group re: expected American	
				Freight losses in November and December for purposes of	
Winfree, Kelly	Senior Manager	21 Nov 2024	Tax Compliance	Educate, Inc. tax estimate. (Attendees: K. Winfree)	0.3

Name	Rank	Transaction Date	Project Category	Description	Hours
Rossy, Alberto	Senior Manager	26 Nov 2024	Tax Compliance	Confirm process to request refund check in Puerto Rico Treasury.	0.5
				Update taxable income calculations for quarter 4 estimate purposes, including updating the state net operating loss file for final allocation and apportionment, final overpayments from 12.30.2023 tax returns, and comparing against the Checkpoint tracker for safe harbor items in relation to final 12.30.2023 tax	
O'Connor, Lily	Senior	02 Dec 2024	Tax Compliance	liabilities.	1.5
Doherty, Julia	Senior	02 Dec 2024	Tax Compliance	Prepared December 2023 Educate, Inc. proforma.	2.0
Doherty, Julia	Senior	04 Dec 2024	Tax Compliance	Prepared December 2023 Educate, Inc. balance sheet workpaper.	0.5
				Total	196.0

Total Fixed Fees Sought for Tax Compliance Services During the Fee Period: \$0.00 (amounts were prepaid)

VECTOR TAX DEPRECIATION

Name	Rank	Transaction Date	Project Category	Description	Hours
O'Connor, Lily	Senior	06 Feb 2025	Vector Tax Depreciation	Reconciliation and analysis of fixed asset rollforward to 2023 tax return files.	0.5
O'Connor, Lily	Senior	06 Feb 2025	Vector Tax Depreciation	Review 2024 additions and disposals for Pet Supplies Plus, The Vitamin Shoppe, American Freight, Sylvan, Buddy's and Franchise Group New Holdco.	1.6
Larsen, Aaron	Manager	07 Feb 2025	Vector Tax Depreciation	Depreciation data review for additions and disposals.	0.5
Ko, Lucy	Senior	07 Feb 2025	Vector Tax Depreciation	Review The Vitamin Shoppe 2024 fixed asset activity detail and prepare Vector additions import and disposal mapping.	1.5
Ko, Lucy	Senior	10 Feb 2025	Vector Tax Depreciation	Review The Vitamin Shoppe 2024 fixed asset activity detail and prepare Vector additions import and disposal mapping.	1.5
Larsen, Aaron	Manager	11 Feb 2025	Vector Tax Depreciation Vector Tax	Depreciation data review for processing. Review The Vitamin Shoppe and Buddy's 2024 fixed asset activity detail and prepare Vector additions import and disposal	1.0
Ko, Lucy	Senior	11 Feb 2025	Depreciation Vector Tax	mapping as a result.	4.5
Kearl, Logan	Staff	12 Feb 2025	Depreciation	Prepare 2024 depreciation for Buddy's.	2.1
Ko, Lucy	Senior	12 Feb 2025	Vector Tax Depreciation	Review American Freight 2024 fixed assets data and prepare disposal mapping.	2.0
Ko, Lucy	Senior	12 Feb 2025	Vector Tax Depreciation	Prepare Vector import templates for The Vitamin Shoppe and Buddy's.	0.5
Kearl, Logan	Staff	13 Feb 2025	Vector Tax Depreciation	Continue to prepare 2024 depreciation for Buddy's.	1.3
Ko, Lucy	Senior	13 Feb 2025	Vector Tax Depreciation	Review Vector import templates for The Vitamin Shoppe and Buddy's.	1.5
Larsen, Aaron	Manager	14 Feb 2025	Vector Tax Depreciation	Depreciation deliverable review and updates.	1.0

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Name	Rank	Transaction Date	Project Category	Description	Hours
Kearl, Logan	Staff	14 Feb 2025	Vector Tax Depreciation	Prepare 2024 depreciation for The Vitamin Shoppe.	4.1
Ko, Lucy	Senior	14 Feb 2025	Vector Tax Depreciation	Prepare The Vitamin Shoppe and Buddy's 2024 depreciation detail reports.	2.5
Larsen, Aaron	Manager	17 Feb 2025	Vector Tax Depreciation	Review depreciation reports for Buddy's.	0.3
Larsen, Aaron	Manager	18 Feb 2025	Vector Tax Depreciation	Review depreciation reports for The Vitamin Shoppe.	0.5
Ko, Lucy	Senior	18 Feb 2025	Vector Tax Depreciation	Review 2024 American Freight fixed assets data and prepare disposal mapping.	5.5
Kearl, Logan	Staff	18 Feb 2025	Vector Tax Depreciation	Prepare 2024 tax depreciation in Vector.	1.1
Ko, Lucy	Senior	19 Feb 2025	Vector Tax Depreciation	Review 2024 American Freight fixed assets data and prepare disposal mapping	2.0
Ko, Lucy	Senior	20 Feb 2025	Vector Tax Depreciation	Review 2024 Sylvan Learning fixed assets activity and prepare Vector import.	1.0
Ko, Lucy	Senior	21 Feb 2025	Vector Tax Depreciation	Review Pet Supplies Plus 2024 fixed assets activity.	3.0
O'Connor, Lily	Senior	21 Feb 2025	Vector Tax Depreciation	Respond to Pet Supplies Plus fixed asset questions.	1.1
Ko, Lucy	Senior	24 Feb 2025	Vector Tax Depreciation	Prepare American Freight and Sylvan Learning depreciation reports.	1.0
Kearl, Logan	Staff	24 Feb 2025	Vector Tax Depreciation	2024 tax depreciation in Vector.	5.3
Larsen, Aaron	Manager	25 Feb 2025	Vector Tax Depreciation	Review depreciation reports for American Freight and Sylvan Learning.	0.8
O'Connor, Lily	Senior	25 Feb 2025	Vector Tax Depreciation	Analyze Pet Supplies Plus fixed asset inquiries and compare rollforward from prior quarters to full year disposals.	1.7
Clements, Dustin	Executive Director	26 Feb 2025	Vector Tax Depreciation	Review all tax depreciation reports.	1.0
Winfree, Kelly	Senior Manager	07 Mar 2025	Vector Tax Depreciation	Review Vector depreciation reports.	1.0

Name	Rank	Transaction Date	Project Category	Description	Hours
Ko, Lucy	Senior	11 Mar 2025	Vector Tax Depreciation	Review 2024 fixed asset additions detail for Pet Supplies Plus.	3.0
Larsen, Aaron	Manager	13 Mar 2025	Vector Tax Depreciation	Review status of outstanding depreciation reports.	0.8
Ko, Lucy	Senior	13 Mar 2025	Vector Tax Depreciation	Review 2024 fixed asset data and qualified improvement property for Pet Supplies Plus.	2.0
O'Connor, Lily	Senior	13 Mar 2025	Vector Tax Depreciation	Pet Supplies Plus fixed asset analysis and reconciliation for correct additions to place in service.	1.7
Larsen, Aaron	Manager	14 Mar 2025	Vector Tax Depreciation	Review 2024 fixed asset data and qualified improvement property for Pet Supplies Plus.	0.3
Ko, Lucy	Senior	14 Mar 2025	Vector Tax Depreciation	Review 2024 fixed asset data and disposal mapping for Pet Supplies Plus.	4.5
Larsen, Aaron	Manager	15 Mar 2025	Vector Tax Depreciation	Review 2024 fixed asset data and disposal mapping for Pet Supplies Plus.	0.4
O'Connor, Lily	Senior	17 Mar 2025	Vector Tax Depreciation	Reconciled addition and disposal outage related to assets placed in service and disposed during 2024 for Pet Supplies Plus.	0.7
Larsen, Aaron	Manager	17 Mar 2025	Vector Tax Depreciation	Review addition and disposal outage and provide instructions to team on processing.	0.8
Ko, Lucy	Senior	17 Mar 2025	Vector Tax Depreciation	Process Vector reports for Pet Supplies Plus.	2.0
Kearl, Logan Luster	Staff	17 Mar 2025	Vector Tax Depreciation	Prepare detailed depreciation reports for Pet Supplies Plus.	4.3
Larsen, Aaron	Manager	18 Mar 2025	Vector Tax Depreciation	Review rollforward of Pet Supplies Plus fixed assets and intangibles.	1.0
Ko, Lucy	Senior	18 Mar 2025	Vector Tax Depreciation	Review detailed depreciation reports for Pet Supplies Plus.	5.5
Kearl, Logan Luster	Staff	18 Mar 2025	Vector Tax Depreciation	Update detailed depreciation reports for Pet Supplies Plus.	0.5
Larsen, Aaron	Manager	20 Mar 2025	Vector Tax Depreciation	Review American Freight depreciation split.	1.5
Ko, Lucy	Senior	20 Mar 2025	Vector Tax Depreciation	Prepare American Freight depreciation split.	4.5

Name	Rank	Transaction Date	Project Category	Description	Hours
Ko, Lucy	Senior	21 Mar 2025	Vector Tax Depreciation	Prepare 2023 second short period reports for Pet Supplies Plus.	0.5
Ko, Lucy	Senior	26 Mar 2025	Vector Tax Depreciation	Process additional December disposals for American Freight.	2.0
Ko, Lucy	Senior	26 Mar 2025	Vector Tax Depreciation	Prepare updated depreciation detail reports for American Freight.	2.0
Larsen, Aaron	Manager	27 Mar 2025	Vector Tax Depreciation	Review depreciation calculations.	0.5
Larsen, Aaron	Manager	28 Mar 2025	Vector Tax Depreciation	Continued to review depreciation calculations.	0.3
Ko, Lucy	Senior	28 Mar 2025	Vector Tax Depreciation	Prepare consolidated 2024 depreciation detail reports.	0.5
Ko, Lucy	Senior	31 Mar 2025	Vector Tax Depreciation	Review 2024 all entity depreciation reports.	0.5
Kearl, Logan Luster	Staff	31 Mar 2025	Vector Tax Depreciation	Prepare 2024 all entity depreciation reports.	2.6
Clements, Dustin	Executive Director	01 Apr 2025	Vector Tax Depreciation	Review combined all entity depreciation and amortization summary report.	0.5
Ko, Lucy	Senior	01 Apr 2025	Vector Tax Depreciation	Prepare Franchise Group New Holdco 2023 second short period and 2024 full year tax depreciation detail reports.	1.5
Kearl, Logan Luster	Staff	01 Apr 2025	Vector Tax Depreciation	Updates to all entity 2024 tax depreciation reports.	2.6
Larsen, Aaron	Manager	01 Apr 2025	Vector Tax Depreciation	Review Franchise Group New Holdco 2023 second short period and 2024 full year tax depreciation detail reports.	0.3
Kearl, Logan Luster	Staff	02 Apr 2025	Vector Tax Depreciation	Continued updates to all entity 2024 tax depreciation reports.	1.2
Ko, Lucy	Senior	03 Apr 2025	Vector Tax Depreciation	Prepare 2024 all entity 40 year forecast reports.	0.5
Kearl, Logan Luster	Staff	03 Apr 2025	Vector Tax Depreciation	Continued updates to all entity 2024 tax depreciation reports.	3.2
Ko, Lucy	Senior	04 Apr 2025	Vector Tax Depreciation	Continue to prepare 2024 all entity forecast reports.	1.0

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Name	Rank	Transaction Date	Project Category	Description	Hours
Clements, Dustin	Executive Director	08 Apr 2025	Vector Tax Depreciation	Internal discussion regarding 2024 tax depreciation status and expected updates. (Attendees: D. Clements, A. Larsen)	0.5
Larsen, Aaron	Manager	08 Apr 2025	Vector Tax Depreciation	Internal discussion regarding 2024 tax depreciation status and expected updates. (Attendees: D. Clements, A. Larsen)	0.5
Larsen, Aaron	Manager	30 Apr 2025	Vector Tax Depreciation	Review Buddy's tax depreciation report for new rent-to-own analysis.	1.0
Kearl, Logan Luster	Staff	30 Apr 2025	Vector Tax Depreciation	Prepare updated Buddy's tax depreciation report for new rent-to-own analysis.	3.2
				Total	109.8

Total Fixed Fees Sought for Vector Tax Depreciation Services During the Fee Period: \$26,000

2024 TAX COMPLIANCE

Name	Rank	Date	Project Category	Description	Hours
Huynh Tho vo, Le	Staff	06 Mar 2025	2024 Tax Compliance	Prepared New York and New York City mandatory first installment calculation.	2.4
Huynh Tho vo, Le	Staff	06 Mar 2025	2024 Tax Compliance	Prepared New York Form IT-204LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form) for American Freight, American Outlet Stores and Pet Supplies Plus Service Newco.	1.0
Huynh Tho vo, Le	Staff	07 Mar 2025	2024 Tax Compliance	Prepared New York Forms IT-204LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form) for Pet Supplies Plus Midco, Pet Supplies Plus Stores, Vitamin Shoppe Industries, Sylvan In-Home and Sylvan Learning.	1.6
Huynh Tho vo, Le	Staff	11 Mar 2025	2024 Tax Compliance	Clear diagnostics for New York mandatory first installment filings (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form).	2.4
Doherty, Julia	Senior	11 Mar 2025	2024 Tax Compliance	Enter signatures dates, print and review electronic transmission for American Freight Outlet Stores New York Form IT-2024-LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form).	0.5
Doherty, Julia	Senior	11 Mar 2025	2024 Tax Compliance	Enter signatures dates, print and review electronic transmission for Vitamin Shoppe Industries New York Form IT-2024-LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form).	0.5
Doherty, Julia	Senior	11 Mar 2025	2024 Tax Compliance	Enter signatures dates, print and review electronic transmission for Pet Supplies Plus Stores Form New York IT-2024-LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form).	0.5
Doherty, Julia	Senior	11 Mar 2025	2024 Tax Compliance	Enter signatures dates, print and review electronic transmission for Pet Supplies Plus Service Newco New York Form IT-2024-LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form).	0.5

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Name	Rank	Date	Project Category	Description	Hours
Doherty, Julia	Senior	11 Mar 2025	2024 Tax Compliance	Enter signatures dates, print and review electronic transmission for Pet Supplies Plus Midco New York Form IT-2024-LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form).	0.5
Doherty, Julia	Senior	11 Mar 2025	2024 Tax Compliance	Enter signatures dates, print and review electronic transmission for Pet Supplies Plus Franchising New York Form IT-2024-LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form).	0.5
O'Connor, Lily	Senior	12 Mar 2025	2024 Tax Compliance	Review New York limited liability company filings including electronic submission.	2.8
Doherty, Julia	Senior	19 Mar 2025	2024 Tax Compliance	Updated due dates and extension requirements to tracker for Franchise Group separate and consolidated states.	2.3
Doherty, Julia	Senior	19 Mar 2025	2024 Tax Compliance	Prepared California limited liability company filing forms for Vitamin Shoppe companies.	0.7
Doherty, Julia	Senior	19 Mar 2025	2024 Tax Compliance	Prepared California limited liability company filing forms for Pet Supplies Plus companies.	1.0
Doherty, Julia	Senior	19 Mar 2025	2024 Tax Compliance 2024 Tax	Prepared California limited liability company filing forms for American Freight companies. Prepare 2024 Freedom VCM Interco Holdings, Inc. federal	1.0
Doherty, Julia	Senior	19 Mar 2025	Compliance	extension.	0.5
Huynh Tho vo, Le	Staff	19 Mar 2025	2024 Tax Compliance	Rollover Charts and Tax Binders in OneSource Income Tax.	0.8
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 Florida corporate income tax extension form for Franchise Group, Inc.	0.8
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 Maryland corporate income tax extension form for Franchise Group, Inc.	0.8
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 Connecticut corporate income tax extension form for Franchise Group, Inc and Affiliates.	0.8
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 District of Columbia corporate income tax extension form for Franchise Group, Inc and Affiliates.	0.8
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 Michigan corporate income tax extension form for Franchise Group, Inc and Affiliates.	0.8

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Name	Rank	Date	Project Category	Description	Hours
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 New Jersey corporate income tax extension form for Franchise Group, Inc and Affiliates.	0.8
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 New York corporate income tax extension form for Franchise Group, Inc and Affiliates.	1.0
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 Rhode Island corporate income tax extension form for Franchise Group, Inc and Affiliates.	0.5
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 Texas franchise tax extension form for Franchise Group, Inc and Affiliates.	1.2
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Boone County, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.5
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Bowling Green, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.6
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Florence, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.5
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Kenton County, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.5
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Lexington-Fayette Board of Education, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.4
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Lexington-Fayette - Urban, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.5
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Louisville, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.4
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Warren County, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.5
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 City of Owensboro, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.4
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Grand Rapids, Michigan corporate income tax extension form for Franchise Group, Inc.	0.5
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Walker, Michigan corporate income tax extension form for Franchise Group, Inc.	0.5
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Kansas City, Missouri corporate income tax extension form for Franchise Group, Inc.	0.6

Name	Rank	Date	Project Category	Description	Hours
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 St. Louis, Missouri corporate income tax extension form for Franchise Group, Inc.	0.6
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 New York City corporate income tax extension form for Franchise Group, Inc. and Subsidiaries.	0.5
Doherty, Julia	Senior	24 Mar 2025	2024 Tax Compliance	Prepared 2024 Franchise Group City of Paducah, Kentucky corporate income tax extension.	1.0
Doherty, Julia	Senior	24 Mar 2025	2024 Tax Compliance	Prepared 2024 Educate, Inc. Florida corporate income tax extension.	0.5
Doherty, Julia	Senior	24 Mar 2025	2024 Tax Compliance 2024 Tax	Prepared 2024 Educate, Inc. Maryland corporate income tax extension.	0.5
Doherty, Julia	Senior	25 Mar 2025	Compliance	Updated filing tracker for signatures needed for extensions.	0.8
Doherty, Julia	Senior	27 Mar 2025	2024 Tax Compliance	Prepared Franchise Group Alabama Form BPT-V (Business Privilege Tax Payment Voucher).	0.5
O'Connor, Lily	Senior	28 Mar 2025	2024 Tax Compliance	Sign off on extension tracker for state forms needed and amounts due.	2.3
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 Maryland state extensions for Educate, Inc and Franchise Group Inc.	0.3
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 District of Columbia state extension for Franchise Group, Inc and Affiliates.	0.4
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 New York state extension for Franchise Group, Inc and Affiliates.	0.5
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 Rhode Island state extension for Franchise Group, Inc and Affiliates.	0.3
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 Florida state extensions for Educate, Inc and Franchise Group Inc.	0.4
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 Alabama state extensions for Educate, Inc and Franchise Group Inc.	0.4
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 Texas state extension for Franchise Group, Inc and Affiliates.	0.5
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Boone County, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1

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Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Elizabethtown, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Bowling Green, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Florence, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Kenton County, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year Board of Education city return for Lexington-Fayette, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year Urban city return for Lexington-Fayette, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Louisville, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Warren County, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1

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Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Owensboro, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Paducah, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Grand Rapids, Michigan to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Walker, Michigan to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Kansas City, Missouri to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for St Louis, Missouri to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for New York City, New York to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year Municipal Net profit return for all Ohio Cities to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2

Name	Rank	Date	Project Category	Description	Hours
				Review of prior year MET-BIT city return for Portland,	
				Oregon to confirm tax liability is based on gross receipts or	
			2024 Tax	net income to determine tax due on 2024 extensions.	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Confirmed the expected amount due to the tracker.	0.2
, ,			'	Review of prior year city return for Portland, Oregon to	
				confirm tax liability is based on gross receipts or net income	
			2024 Tax	to determine tax due on 2024 extensions. Confirmed the	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	expected amount due to the tracker.	0.2
				Review of prior year city return for Philadelphia,	
				Pennsylvania to confirm tax liability is based on gross receipts	
			2024 Tax	or net income to determine tax due on 2024 extensions.	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Confirmed the expected amount due to the tracker.	0.3
O Collifor, Lify	Schiol	07 Apr 2023	Compliance	Review of final extension voucher prepared for the	0.3
			2024 Tax	12/28/2024 tax year for the City of Elizabethtown, Kentucky	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	for Franchise Group, Inc.	0.2
O Collifor, Lify	Schiol	07 Apr 2023	Compliance	Review of final extension voucher prepared for the	0.2
			2024 Tax	12/28/2024 tax year for the City of Owensboro, Kentucky for	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Franchise Group, Inc.	0.2
O Collifor, Elly	Semoi	07 11p1 2023	Сотпришнес	Review of final extension voucher prepared for the	0.2
			2024 Tax	12/28/2024 tax year for Kenton County, Kentucky for	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Franchise Group, Inc.	0.2
o comer, any	331101	0711012020		Review of final extension voucher prepared for the	0.2
				12/28/2024 tax year for the California Limited Liability	
			2024 Tax	Company filing under American Freight Management	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Company, Limited Liability Company.	0.1
, ,		,	•	Review of final extension voucher prepared for the	
				12/28/2024 tax year for the California Limited Liability	
			2024 Tax	Company filing under American Freight Outlet Stores,	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Limited Liability Company.	0.1
-		<u>.</u>	•	Review of final extension voucher prepared for the	
				12/28/2024 tax year for the California Limited Liability	
			2024 Tax	Company filing under American Freight, Limited Liability	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Company.	0.1
				Review of final extension voucher prepared for the	
				12/28/2024 tax year for the California Limited Liability	
			2024 Tax	Company filing under Vitamin Shoppe Industries, Limited	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Liability Company	0.1

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Name	Rank	Date	Project Category	Description	Hours
				Review of final extension voucher prepared for the	
			2024 T	12/28/2024 tax year for the California Limited Liability	
OIC I'l	G .	07.4 2025	2024 Tax	Company filing under Pet Supplies Plus Franchising, Limited	0.1
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Liability Company.	0.1
				Review of final extension voucher prepared for the 12/28/2024 tax year for the California Limited Liability	
			2024 Tax	Company filing under Pet Supplies Plus Midco, Limited	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Liability Company.	0.1
O Collifor, Elly	Semoi	07 Hpt 2025	Comphanee	Review of final extension voucher prepared for the	0.1
				12/28/2024 tax year for the California Limited Liability	
			2024 Tax	Company filing under Pet Supplies Plus Service Newco,	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Limited Liability Company	0.1
· •		•		Review of final extension voucher prepared for the	
				12/28/2024 tax year for the California Limited Liability	
			2024 Tax	Company filing under Pet Supplies Plus Stores, Limited	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Liability Company	0.1
				Review of final extension voucher prepared for the	
				12/28/2024 tax year for the California Limited Liability	
			2024 Tax	Company filing under Vitamin Shoppe Procurement Services,	0.4
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Limited Liability Company.	0.1
				Review of final extension voucher prepared for the	
			2024 Tax	12/28/2024 tax year for the California Limited Liability Company filing under Vitamin Shoppe Florida, Limited	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Liability Company.	0.1
O Collifor, Lify	Sellioi	07 Apr 2023	Comphance	Review of final extension voucher prepared for the	0.1
			2024 Tax	12/28/2024 tax year for the Alabama Business Privilege Tax	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Filing under Educate, Inc.	0.2

			2024 Tax	Review of final extension voucher prepared for the 12/28/2024 tax year for the Alabama Business Privilege Tax	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Filing under Franchise Group, Inc.	0.2
O Collifor, Lify	Sellioi	07 Apr 2023	Comphance		0.2
				Review of final extension voucher prepared for the	
010 11		07 4 0007	2024 Tax	12/28/2024 tax year for the Oregon Commercial Activity Tax	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Filing under Franchise Group, Inc.	0.2
	Senior		2024 Tax	Review and sign extensions for Kenton County and Oregon	
Winfree, Kelly	Manager	07 Apr 2025	Compliance	Commercial Activity Tax.	0.4

Name	Rank	Date	Project Category	Description	Hours
				Prepared Franchise Group, Inc. separate and consolidated and	
			2024 Tax	Educate, Inc. extension summaries for tax year 12/28/2024	
Huynh Tho vo, Le	Staff	08 Apr 2025	Compliance	extensions.	1.2
			2024 Tax	Password protect all tax year 12/28/2024 extensions for	
Huynh Tho vo, Le	Staff	08 Apr 2025	Compliance	Franchise Group, Inc. and Educate, Inc.	0.6
			2024 Tax		
Huynh Tho vo, Le	Staff	08 Apr 2025	Compliance	Drafted email communication with extension instructions.	0.7
			2024 Tax	Draft email with all 12/28/2024 extension vouchers with	
O'Connor, Lily	Senior	08 Apr 2025	Compliance	payments due and next steps for filing.	0.7
			2024 Tax	Draft email with all 12/28/2024 extension vouchers with no	
O'Connor, Lily	Senior	08 Apr 2025	Compliance	payments due and next steps for filing.	0.7
		•	•		
			2024 Tax	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Boone County, Kentucky	
O'Connor, Lily	Senior	08 Apr 2025	Compliance	under entity Franchise Group, Inc.	0.2
o comor, Eny	Semoi	00 Apr 2023	Сотришес		0.2
			2024 7	Review of final extension voucher prepared for the	
010 1.1	g .	00 4 2025	2024 Tax	12/28/2024 tax year for the city of Bowling Green, Kentucky	0.2
O'Connor, Lily	Senior	08 Apr 2025	Compliance	under entity Franchise Group, Inc. Review of final extension voucher prepared for the	0.2
			2024 Tax	12/28/2024 tax year for the city of Florence, Kentucky under	
O'Connor, Lily	Senior	08 Apr 2025	Compliance	entity Franchise Group, Inc.	0.2
O Collior, Lify	Scillor	06 Apr 2023	Compliance	Review of final extension voucher prepared for the	0.2
				12/28/2024 tax year for the city of Lexington Fayette,	
			2024 Tax	Kentucky (Board of Education filing) under entity Franchise	
O'Connor, Lily	Senior	08 Apr 2025	Compliance	Group, Inc.	0.2
		1	*		
			2024 Tax	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Lexington Fayette,	
O'Connor, Lily	Senior	08 Apr 2025	Compliance	Kentucky (Urban filing) under entity Franchise Group, Inc.	0.2
O Collifor, Lify	Scillor	06 Apr 2023	Compliance	Review of final extension voucher prepared for the	0.2
			2024 Tax	12/28/2024 tax year for the city of Louisville, Kentucky under	
O'Connor, Lily	Senior	08 Apr 2025	Compliance	entity Franchise Group, Inc.	0.2
· · · · · · · · · · · · · · · · ·	2 2 3 11 3 1	5011P1 2020	251117111111111111111111111111111111111		Ų. <u>Z</u>
			2024 T	Review of final extension voucher prepared for the	
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	12/28/2024 tax year for the city of Warren County, Kentucky under entity Franchise Group, Inc.	0.2
O Collilot, Lity	Semor	06 Apr 2023	Compnance	Review of final extension voucher prepared for the	0.2
			2024 Tax	12/28/2024 tax year for the city of Paducah, Kentucky under	
O'Connor, Lily	Senior	08 Apr 2025	Compliance	entity Franchise Group, Inc.	0.2
o connor, Lify	SCIIIOI	00 Apr 2023	Compilance	entity Franchise Group, inc.	0.2

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Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Grand Rapids, Michigan under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Walker, Michigan under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of St. Louis, Missouri under entity Franchise Group, Inc. Review of final extension voucher prepared for the	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	12/28/2024 tax year for the city of Kansas City, Missouri under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of New York City, New York under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Philadelphia, Pennsylvania under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Florida under entity Educate, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Maryland under entity Educate, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Florida under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Maryland under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Connecticut under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Michigan under entity Franchise Group, Inc and Affiliates.	0.2

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Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of New Jersey under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of New York under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Rhode Island under entity Franchise Group, Inc and Affiliates. Review of final extension voucher prepared for the	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	12/28/2024 tax year for the state of Texas under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the federal filing under Freedom VCM Interco Holdings Inc and Subsidiaries.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review nexus for Washington DC business filing.	0.5
Winfree, Kelly	Senior Manager	08 Apr 2025	2024 Tax Compliance	Review and sign extension for Louisville, Kentucky.	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Freedom VCM Interco Holdings, Inc. & Subs Federal extension.	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates Connecticut extension	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates District of Columbia extension	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates New Jersey extension	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates New York extension	0.5
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created city extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates New York city extension	0.4
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates Rhode Island extension	0.2

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Name	Rank	Date	Project Category	Description	Hours
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created city extension electronic file for 12/28/2024 Franchise Group, Inc Louisville extension	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created city extension electronic file for 12/28/2024 Franchise Group, Inc Kansas city extension	0.2
O'Connor, Lily	Senior	10 Apr 2025	2024 Tax Compliance	Review Maryland tax claim and summarize tax returns to support no claim expected.	0.5
Huynh Tho vo, Le	Staff	14 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Educate Inc Florida extensions	0.6
Huynh Tho vo, Le	Staff	14 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Educate Inc Maryland extensions	0.6
Huynh Tho vo, Le	Staff	14 Apr 2025	2024 Tax Compliance	Cleared electronic filing rejection for 12/28/2024 Franchise Group, Inc New York City extension.	0.8
Huynh Tho vo, Le	Staff	14 Apr 2025	2024 Tax Compliance	Cleared electronic filing rejection for 12/28/2024 Franchise Group, Inc Kansas city extension.	0.8
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	American Freight state apportionment review for sourcing analysis.	0.5
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Florida under entity Educate, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Maryland under entity Educate, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Florida under entity Franchise Group, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Maryland under entity Franchise Group, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1

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Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Connecticut under entity Franchise Group, Inc and Affiliates, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.2
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the District of Columbia under entity Franchise Group, Inc and Affiliates, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.2
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of New Jersey under entity Franchise Group, Inc and Affiliates, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.2
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of New York under entity Franchise Group, Inc and Affiliates, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.2
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Rhode Island under entity Franchise Group, Inc and Affiliates, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Texas under entity Franchise Group, Inc and Affiliates, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.2
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the federal filing under Freedom VCM Interco Holdings, Inc and Subsidiaries, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the city of Louisville Kentucky under entity Franchise Group, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the city of Kansas City Missouri under entity Franchise Group, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the city of New York City, New York under entity Franchise Group, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the city of Philadelphia, Pennsylvania under entity Franchise Group, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Compliance	Electronically file 12/28/2024 Franchise Group, Inc. and Educate, Inc. Maryland extensions and clear electronic filing rejection for this state extension.	1.1
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Compliance	Clear electronic filing rejection for 12/28/2024 Franchise Group, Inc and Affiliates District of Columbia extension.	0.6
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Compliance	Updated 12/28/2024 Tax Compliance tracker for all extension payment amounts.	0.4
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Compliance	Updated 12/28/2024 Tax Compliance trackers for filed extensions.	0.1
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Compliance	Updated 12/28/2024 Tax Compliance trackers for special filing requirement states.	0.2
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Compliance	Updated 12/28/2024 Tax Compliance trackers for final due dates and method of filing.	0.3
Winfree, Kelly	Senior Manager	16 Apr 2025	2024 Tax Compliance	Prepare list of items to update for 2024 tax return preparation.	2.0
O'Connor, Lily	Senior	17 Apr 2025	2024 Tax Compliance	City apportionment review for the Vitamin Shoppe and American Freight.	3.1

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Name	Rank	Date	Project Category	Description	Hours
			2024 Tax	Updated 12/28/2024 state allocation and apportionment	
Huynh Tho vo, Le	Staff	28 Apr 2025	Compliance	workbooks to prepare for import to ONESOURCE software.	1.8
			2024 Tax		
Doherty, Julia	Senior	29 Apr 2025	Compliance	Prepare trial balance coding for Franchise Group, Inc.	1.2
	Senior		2024 Tax		• •
Winfree, Kelly	Manager	29 Apr 2025	Compliance	Prepare workplan for 2024 tax compliance.	2.0
				Prepared all legal entity taxable income workbooks (Educate Inc, Franchise Group Inc, Pet Supplies Plus, American	
				Freight, Buddy's, Freedom VCM, Vitamin Shoppe, VCM	
			2024 Tax	Receivables, VCM Interco) for 12/28/2024 tax return	
Huynh Tho vo, Le	Staff	30 Apr 2025	Compliance	calculations.	1.8
Trayim The ve, 22	Starr	3011p12023	2024 Tax	 	1.0
O'Connor, Lily	Senior	30 Apr 2025	Compliance	Finalize American Freight trial balance breakout and coding between short periods.	1.6
O Collifor, Lify	Sellioi	30 Apr 2023		· · · · · · · · · · · · · · · · · · ·	1.0
010 1.1	G .	20 4 2025	2024 Tax	Internal discussion regarding tasks to be completed for 2024	1.0
O'Connor, Lily	Senior	30 Apr 2025	Compliance	tax compliance. (Attendees: K. Winfree, L. O'Connor)	1.0
	Senior		2024 Tax	Internal discussion regarding tasks to be completed for 2024	
Winfree, Kelly	Manager	30 Apr 2025	Compliance	tax compliance. (Attendees: K. Winfree, L. O'Connor)	1.0
			2024 Tax	Prepared depreciation summary workbook including gain/loss	
Huynh Tho vo, Le	Staff	05 May 2025	Compliance	calculation.	2.2
			2024 Tax	Request support on allocation and apportionment import to	
Huynh Tho vo, Le	Staff	05 May 2025	Compliance	ONESOURCE.	0.5
			2024 Tax	Internal discussion regarding Pet Supplies Plus asset	
O'Connor, Lily	Senior	06 May 2025	Compliance	allocations. (Attendees: K. Winfree, L. O'Connor)	0.5
, ,	Senior	,	2024 Tax	Internal discussion regarding Pet Supplies Plus asset	
Winfree, Kelly	Manager	06 May 2025	Compliance	allocations. (Attendees: K. Winfree, L. O'Connor)	0.5
· · · · · · · · · · · · · · · · · · ·	Senior	00 111ay 2023	2024 Tax	Review asset allocations for Pet Supplies Plus store	0.0
Winfree, Kelly	Manager	06 May 2025	Compliance	acquisitions.	0.5
, ,		,	2024 Tax	Completed the allocation and apportionment template and	
Sandali, Félix	Staff	08 May 2025	Compliance	imported into ONESOURCE.	5.0
Surrauri, i Cirx	Suii	55 May 2023	2024 Tax	Prepared coded trial balance to import to ONESOURCE for	5.0
Huynh Tho vo, Le	Staff	08 May 2025	Compliance	all entities.	2.3
,		<u>,</u>	2024 Tax	Review California limited liability company workbook for	
O'Connor, Lily	Senior	09 May 2025	Compliance	American Freight and Vitamin Shoppe.	2.7
- comoi, biij	201101	0, 1,12, 2020	2024 Tax		2.7
O'Connor, Lily	Senior	09 May 2025	Compliance	Review city apportionment from American Freight.	1.8

Name	Rank	Date	Project Category	Description	Hours
			2024 Tax	Continued to prepare coded trial balance to import to	
Huynh Tho vo, Le	Staff	09 May 2025	Compliance	ONESOURCE for all entities.	2.5
			2024 Tax		
Huynh Tho vo, Le	Staff	12 May 2025	Compliance	Prepared fixed asset gain/loss workbook.	0.8
			2024 Tax		
Huynh Tho vo, Le	Staff	13 May 2025	Compliance	Continued to prepare fixed asset gain/loss workbook.	2.7
			2024 Tax		
Huynh Tho vo, Le	Staff	13 May 2025	Compliance	Review state allocation and apportionment workbook.	2.1
			2024 Tax		
Huynh Tho vo, Le	Staff	14 May 2025	Compliance	Updated net operating loss tracker.	2.4
			2024 Tax	Continued to prepare coded trial balance to import to	
Huynh Tho vo, Le	Staff	16 May 2025	Compliance	ONESOURCE for all entities.	3.5
		•	2024 Tax		
Huynh Tho vo, Le	Staff	27 May 2025	Compliance	Prepared federal consolidated workbook for tax return.	0.8
		-	2024 Tax	Continued to prepare federal consolidated workbook for tax	
Huynh Tho vo, Le	Staff	28 May 2025	Compliance	return.	1.5
			2024 Tax	Continued to prepare federal consolidated workbook for tax	
Huynh Tho vo, Le	Staff	29 May 2025	Compliance	return.	0.5
			2024 Tax		
Doherty, Julia	Senior	30 May 2025	Compliance	Review federal consolidated workbook for tax return.	0.5
			2024 Tax	Continued to prepare federal consolidated workbook for tax	
Huynh Tho vo, Le	Staff	30 May 2025	Compliance	return.	3.2
			2024 Tax	Continued to review federal consolidated workbook for tax	
Doherty, Julia	Senior	02 Jun 2025	Compliance	return.	3.0
				Total	123.9

Total Fixed Fees Sought for 2024 Tax Compliance Services During the Fee Period: \$200,000.00

PREPARATION OF FEE APPLICATIONS

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Total Fees
				Review updates to first monthly fee			
				schedule (covering 11/3/24 thru			
Ingram, Connie J.	Manager	03 Feb 2025	Preparation of Fee Applications	12/31/24)	1.0	\$470.00	\$470.00
				Prepare First monthly fee statement with exhibits (covering 11/3/24 thru			
Ingram, Connie J.	Manager	04 Feb 2025	Preparation of Fee Applications	12/31/24)	5.3	\$470.00	\$2,491.00
				Review second monthly fee			
Ingram, Connie J.	Manager	19 Feb 2025	Preparation of Fee Applications	schedule (covering 1/1/25 thru 1/31/25)	3.0	\$470.00	\$1,410.00
				Continue review of second monthly	510	4 17 0 10 0	¥=, := : : : :
Ingram, Connie J.	Manager	20 Feb 2025	Preparation of Fee Applications	fee schedule (covering 1/1/25 thru 1/31/25)	2.3	\$470.00	\$1,081.00
ingram, connic 3.	Manager	20 1 60 2023	reparation of ree Applications	Finalize review of fee schedule and	2.3	ψ 1 /0.00	\$1,001.00
Ingram, Connie J.	Manager	21 Feb 2025	Preparation of Fee Applications	return to team with comments.	1.4	\$470.00	\$658.00
8			11			, , , , , , ,	*
				Review comments from Debtor's counsel, incorporate comments, and			
				finalize First monthly fee statement			
				with exhibits (covering 11/3/24 thru			
Ingram, Connie J.	Manager	24 Feb 2025	Preparation of Fee Applications	12/31/24)	1.6	\$470.00	\$752.00
				Review Second monthly fee schedule (covering 1/1/25 thru			
				1/31/25) and prepare draft of fee			
Ingram, Connie J.	Manager	27 Feb 2025	Preparation of Fee Applications	statement.	2.6	\$470.00	\$1,222.00
				Finalize review of Second monthly			
				fee schedule (covering 1/1/25 thru			
Ingram, Connie J.	Manager	28 Feb 2025	Preparation of Fee Applications	1/31/25) and prepare draft of fee statement.	2.4	\$470.00	\$1,128.00
ingrain, Comine J.	ivialiagei	20 FEU 2023	1 reparation of ree Applications		∠.+	φ 4 / υ.υυ	\$1,126.00
				Forward Second Monthly (covering 1/1/25 thru 1/31/25) to Debtor's			
Ingram, Connie J.	Manager	03 Mar 2025	Preparation of Fee Applications	counsel for review before filing.	0.3	\$470.00	\$141.00
				Review Third Monthly (covering			
Ingram, Connie J.	Manager	19 Mar 2025	Preparation of Fee Applications	2/1/25 thru 2/28/25) fee schedule.	3.7	\$470.00	\$1,739.00

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Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Total Fees
Tvame	IXAIIK	Date	110ject Category	•	Hours	Rate	Total rees
				Review Debtor's counsel response to Second Monthly (covering 1/1/25			
Ingram, Connie J.	Manager	20 Mar 2025	Preparation of Fee Applications	thru 1/31/25).	2.4	\$470.00	\$1,128.00
				Follow-up with team on Third			
				Monthly (covering 2/1/25 thru			
Ingram, Connie J.	Manager	10 Apr 2025	Preparation of Fee Applications	2/28/25) comments sent to team.	1.0	\$470.00	\$470.00
				Review corrections from Third			
				Monthly (covering 2/1/25 thru 2/28/25); prepare February fee			
				statement and send to partner for			
Ingram, Connie J.	Manager	14 Apr 2025	Preparation of Fee Applications	approval.	2.1	\$470.00	\$987.00
				Finalize Third Monthly (covering			
				2/1/25 thru $2/28/25$), and forward to			
Ingram, Connie J.	Manager	24 Apr 2025	Preparation of Fee Applications	debtor's counsel.	0.9	\$470.00	\$423.00
				Review Fourth Monthly (covering			
Ingram, Connie J.	Manager	24 Apr 2025	Preparation of Fee Applications	3/1/25 thru 3/31/25) fee schedule.	3.8	\$470.00	\$1,786.00
				Finalize review of Fourth Monthly			
				(covering 3/1/25 thru 3/31/25) fee schedule and send comments to			
Ingram, Connie J.	Manager	25 Apr 2025	Preparation of Fee Applications	team.	4.2	\$470.00	\$1,974.00
8		1 1	11	Finalize review of fee schedule for		, , , , , ,	, ,- · · · · ·
				April, 2025; preparation of Fourth			
		12.14 2025	D (CE A 1 ((April, 2025) fee statement with	2.0	Φ4 7 0.00	Φ1. 7 0.6.00
Ingram, Connie J.	Manager	12 May 2025	Preparation of Fee Applications	Exhibits.	3.8	\$470.00	\$1,786.00
In annual Counting	Managa	12 M 2025	Doggania afficianti	Final review of fee statement and	1.0	¢470.00	¢470.00
Ingram, Connie J.	Manager	13 May 2025	Preparation of Fee Applications	forward to partner for approval.	1.0	\$470.00	\$470.00
Ingram Cannia I	Managar	14 May 2025	Dronavation of Fac Applications	Forward fee statement to Debtor's	0.2	\$470.00	\$04.00
Ingram, Connie J.	Manager	14 May 2025	Preparation of Fee Applications	counsel for review before filing.	43.0	\$470.00	\$94.00
Total							\$20,210.00